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Mac Culloch, J. R.

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SUPPLEMENT

TO THE EDITION OF

MR. M^c^CULLOCH'S

COMMERCIAL DICTIONARY

PUBLISHED IN 1844.

LONDON:

PRINTED FOR

LONGMAN, BROWN, GREEN, AND LONGMANS,

MDCCCXLVI.

BIBLIOTHECA
REGIA
MONACENSIS.

LONDON:
Printed by A. SPOTTISWOODE,
New-Street-Square.

SUPPLEMENT.

ALIENS. An act passed in 1844, the 7 & 8 Vict. c. 66., has given every reasonable facility for the naturalisation of aliens. It authorises the Secretary of State for the Home Department to grant certificates of naturalisation, on his receiving such evidence, in regard to any application for a certificate, as he may think necessary. A certificate, when granted, conveys (unless some special reservation be made in it) all the rights and capacities of a natural-born British subject, except that of being a member of either House of Parliament, and of being a privy councillor.

The following regulations have been issued by the Secretary of State in reference to this subject: —

"I. Upon an application to the Secretary of State for the grant of a certificate of naturalisation, it will be necessary that the applicant should present to one of H. M.'s principal secretaries of state a memorial praying for such grant, stating the age, profession, trade, or other occupation of the memorialist, the duration of his residence within the U. K., and of what friendly state he is a subject; whether he intends to continue to reside within this kingdom, and all other grounds on which he seeks to obtain any of the rights and capacities of a natural-born British subject.

"II. That the memorialist should make an affidavit before a magistrate, or other person authorised by law to administer an oath, verifying all the statements in his memorial.

"III. That a declaration should be made and signed by four householders at least, vouching for the respectability and loyalty of the memorialist, verifying also the several particulars stated in the memorial as grounds for obtaining such certificate; and that this declaration should be made in due form, before a magistrate, or other person authorised by law to receive such declaration, in pursuance of the act passed in the 5th and 6th years of His late Majesty King William IV."—*Home Office*, 15*th October*, 1844.

AUCTIONS. The duties on auctions, which had become partial from the numerous exemptions in favour of various articles, and oppressive from the severity with which they pressed on others, were repealed in 1845, by the 8 Vict. c. 15.

This act directs that in future all persons acting as auctioneers shall take out an annual licence costing 10*l.*, which shall enable them to sell all sorts of articles by auction, whether special licences be required for dealing in the same or not: it is enacted by clause 5. that a licence shall not be necessary in the case of sales under distress, where the sum does not exceed 20*l.*, and a few others. Any person acting as an auctioneer, and not producing on being requested to do so by any officer of customs or excise or of stamps and taxes, his licence, or paying forthwith 10*l.* into the hands of the officer, may be committed to gaol for a month, besides being liable to the penalties incurred for acting without a licence. Auctioneers are farther directed, under a penalty of 20*l.*, to have their names and places of abode written in legible characters, and placed in some conspicuous part of the premises where auctions are held.

BANKS. — BANKING. — Since the article on Banking in the Dictionary was published, the subject has undergone some great, and, as we think, most desirable modifications. In so far as the Bank of England and the English country banks are concerned, these were introduced in 1844 by the act 7 & 8 Victoria, c. 32., whilst those respecting the Scotch and Irish banks were introduced in the course of the present year (1845) by the acts 8 & 9 Victoria, caps. 38 and 37. The principal object of these statutes has been to obviate the chances of over-issue and of sudden fluctuations in the quantity and value of money, by limiting the power to issue notes payable on demand, and by making the amount of such notes in circulation vary more nearly than previously with the amount of bullion in the possession of the issuers. Sir Robert Peel, by whom these measures were framed and introduced, adopted, in dealing with the Bank of England, the proposal made by Mr. Loyd, in 1837, for effecting a complete separation between the issuing and banking departments of that establishment. And while the Directors are left at liberty to manage the latter at discretion, their management of the former, or issue department, is subjected to what seems to be a well-devised system of restraint. The Bank is allowed to issue 14,000,000*l.* of notes upon securities (of which the debt of 11,015,100*l.* lent by her to government is a part); and whatever paper the issue department may at any time issue over and above this maximum amount of securities, it must have an equal amount of coin and bullion in its coffers.* Hence it is impracticable for the issue department to increase its issues without, at the same time, proportionally increasing its stock of coin and bullion; or to diminish the latter without proportionally diminishing the amount of paper supplied to the public and the banking department. And therefore if the latter issued the whole notes assigned to it, the total

* A clause is inserted in the act allowing the Bank to increase her issue upon securities in the event of her notes being used instead of those of any or all of the existing banks of issue.

amount issued by the issue department and the amount in circulation would be identical; and it might under such circumstances be truly said that, in so far as the currency consists of Bank of England notes payable on demand, it varied in amount and value as it would do were it wholly metallic, and, consequently, by being so closely identified with the standard, realised the *beau ideal* of a paper currency.

But, though the currency approaches to, it has not arrived at this degree of perfection. The public does not deal alone with the issue, but also, and to a far greater extent, with the banking department. And this latter department retained such a portion of the notes issued to it by the former, under the 2nd clause of the 7 & 8 Vict. c. 32., as was supposed at the time to be sufficient to carry on its business, their amount having since varied with the varying demands for bullion, the sales and purchases of securities, &c. But it is sufficient, in illustration of what is now stated, to observe that during the week ended the 6th of December, 1845, notes to the amount of 26,540,480*l.* had been issued to the public and the banking department, of which the latter had 5,945,840*l.* in its coffers, making the sum in the hands of the public 20,594,640*l.* And as it is sometimes supposed that the banking department might issue this sum of 5,945,840*l.*, or the spare notes at any time in its coffers, in the discount of bills, or any other way, it is concluded that there is still room for some, though but little, derangement of the currency from mistaken proceedings on the part of the Bank; and this, no doubt, may be sometimes true, at least to some extent. But it is idle to suppose that the banking department could carry on business without a large reserve of notes or of coin. This department may have, owing to a variety of circumstances, to meet a drain for deposits; and as it is very unsafe to trust to the sale of securities in periods of discredit, a very considerable supply of notes or of bullion, or of both, can never be advantageously or safely dispensed with.

This shows the little weight to be attached to the statements of those who contend that the late measure has laid no real restraint on the issues of the Bank, because, say they, she has a large reserve of unissued notes which she might legitimately throw on the market. But in truth and reality she can do nothing of the sort. A reserve is indispensible, not only to her safety, but to her ability to carry on banking business; and it is at present (December, 1845) sufficiently narrow. Without the exercise of due vigilance and caution by the Directors, it is within the limits of probability that the banking department of the Bank should be reduced to a state of considerable difficulty without being able to obtain any assistance from the issue department, how able soever the latter might be to render it. It is no longer in the power of the Bank to create paper money at pleasure to supply the place of cash in any emergency in which she may be involved; and instead of less she will require to act with quite as much circumspection under the new system as under the old.

But though the check on the over-issue of Bank notes be thus nearly effectual, it appears rather singular that no check should be established on the issue of bank post-bills, which amounted to 1,004,471*l.* on the 6th December last, and which are, and may be, substituted for notes. No doubt, however, were the Bank (which is hardly to be imagined) to abuse the privilege of issuing post-bills, by making advances in them which she could not have made in notes, measures would be taken to prevent the abuse; and perhaps, on the whole, it was as well to postpone devising means for the prevention of what seems so unlikely to occur.

Weekly returns are now published of the issues of the Bank, and of the securities, bullion, &c., in her possession. The sum to be deducted by the Bank from the charge on account of the management of the national debt is in future to be 180,000*l.* instead of 120,000*l.* a year, as fixed by the act 3 & 4 Will. 4. c. 98. The charter is to be continued till twelve months' notice after the 1st of August, 1855.

The provisions made in this act for restraining the country circulation are, perhaps, still more important. The maximum future issue of the joint-stock and other banks in England and Wales is limited to the average amount of the circulation of each during the twelve months preceding the 27th of April, 1844. It is farther enacted that no new bank shall be established for the issue of notes, and that the names of the partners in joint-stock and other banks shall be periodically published.

The regulations in the statutes relating to banking in Scotland and Ireland are nearly similar. The maximum amount of notes to be issued by the banks of both countries is, in time to come, not to exceed the average amount which each bank had in circulation during the twelve months ending the 1st of May, 1845. Certain returns, including amongst others the amount of gold and silver coins held by the banks, the names of the partners, &c., are to be periodically published. The small-note currency of Scotland has not been affected by the measure.

It is impossible to doubt that these regulations interpose a formidable, if not an insuperable, obstacle to over-issue; and that, consequently, they cannot fail to discourage overtrading, and to reduce both the number and the violence of those commercial revulsions and changes in the value of money, that have always been, and must necessarily

continue to be, productive of the greatest mischief. No one ever pretended to say that these or any other measures which could be adopted with respect to the currency would wholly prevent unsafe speculation and overtrading. These may originate in an endless variety of circumstances; but in times past the tendency to speculation and gambling, when once set on foot, was, in most cases, powerfully stimulated by the facility which banks then possessed of issuing additional quantities of paper; and of that facility they are now all but deprived. It is, perhaps, true, that the fair and legitimate influence of the acts now referred to may be in some degree countervailed by the circulation to a greater extent than formerly of bills and other sorts of paper not payable on demand but at short dates; and it is not improbable that sooner or later the question may arise, whether any regulations should be adopted in regard to the issue of such paper. In so far, however, as respects the issue of *paper money*, or notes payable on demand, the late regulations appear to have left little to be desired. The amount of such notes is limited, and it is difficult to imagine, seeing the rapid advances the country is making in wealth and population, that any period should occur when this limited amount of issue would be in excess. No doubt, also, numbers of the private and other banks that now issue notes will from time to time wind up their affairs; and as no new banks of issue can be established in their stead, the vacuum caused by the withdrawal of their notes will be supplied by those of the Bank of England; so that a gradual progress will be made towards the desirable consummation of having only one bank of issue.

It is sometimes contended, by those opposed to the policy of limiting the issues, that they never can be in excess so long as they are payable on demand. Such, however, is not the case: notes payable, *and really paid*, on demand cannot, it is true, fall below the value of specie in the country in which they are issued; but the check of payment in specie does not, in fact, begin to operate till their over-issue has depreciated the value of the whole currency, gold as well as paper, in such country, below its level in the surrounding countries, and till, consequently, the exchange becomes unfavourable, and it is of advantage to export gold. Then, of course, the over-issue is stopped, but such stoppage is almost always accompanied by a great deal of public distress and inconvenience; while it by no means necessarily follows that any considerable portion of the loss thence arising will fall on those banks by whose misconduct or over-issue the fall in the exchange and the demand for bullion may have been occasioned. Happily, however, such a result is, under the new system, nearly impossible; for, as previously remarked, the country can hardly be in such a situation that the maximum amount of notes which the banks may issue, supposing them to be wholly thrown on the market, would depreciate the currency below its proper level, or occasion a foreign demand for bullion.

On the whole, therefore, we are disposed cordially to approve of the late changes. We believe that they will give increased stability and security to all transactions; and that their operation has already been, and that it will continue to be, highly beneficial. That our paper-system should still in some respects require amendment may be admitted; but the wonder is, that it should have been so signally improved within so brief a space as has elapsed since the publication of the last edition of this Dictionary. It may, indeed, be safely affirmed, that no measures deeply affecting so many and such powerful interests, and introducing such extensive changes, were ever brought into parliament and carried through it with so little difficulty. This is to be ascribed to the skill with which they were prepared, and which reflects the highest credit on the administrative ability of Sir Robert Peel. Had he attempted more, had he suppressed all local issues, or required security for their payment, he would probably have lost or endangered the great advantages he has gained. The recent measures go far to complete and perfect those which the Right Hon. Baronet introduced and carried through in 1819; they make the currency correspond more nearly with the standard then re-established; and guard, in as far as circumstances will permit, against mutations in its value, and the mischiefs consequent thereon.

ABSTRACT OF THE ACT 7 & 8 VICT. C. 32. FOR REGULATING THE ISSUE OF BANK NOTES, AND FOR GIVING TO THE BANK OF ENGLAND CERTAIN PRIVILEGES FOR A LIMITED PERIOD. 19. JULY, 1844.

Bank to establish a separate Department for the Issue of Notes.—Whereas it is expedient to regulate the issue of bills or notes payable on demand: and whereas the act 3 & 4 Will. 4. c. 98. gave to the corporation of the governor and company of the bank of England certain privileges for a limited period, under certain conditions; and it is expedient that the privileges of exclusive banking therein mentioned should be continued to the said governor and company of the bank of England, with such alterations as are herein contained, upon certain conditions: be it therefore enacted, that from and after the 31st day of August, 1844, the issue of promissory notes of the governor and company of the bank of England, payable on demand, shall be separated and thenceforth kept wholly distinct from the general banking business of the said governor and company; and the business of and relating to such issue shall be thenceforth conducted and carried on by the said governor and company in a separate department, to be called "The Issue Department of the Bank of England," subject to the rules and regulations hereinafter contained; and it shall be lawful for the court of directors of the said governor and company, if they shall think fit, to appoint a committee or committees of directors for the conduct and management of such issue department of the bank of England, and from time to time to remove the members, and define, alter, and regulate the constitution and powers of such committee, as they shall think fit, subject to any bye laws, rules, or regulations which may be made for that purpose: provided nevertheless, that the

said issue department shall always be kept separate and distinct from the banking department of the said governor and company. — § 1.

Management of the Issue by Bank of England. — Upon the 31st August, 1844, there shall be transferred, appropriated, and set apart by the said governor and company to the issue department of the bank of England securities to the value of 14,000,000*l.*, whereof the debt due by the public to the said governor and company shall be and be deemed a part; and there shall also at the same time be transferred, appropriated, and set apart by the said governor and company to the said issue department so much of the gold coin and gold and silver bullion then held by the bank of England as shall not be required by the banking department thereof; and thereupon there shall be delivered out of the said issue department into the said banking department of the bank of England such an amount of bank of England notes as, together with the bank of England notes then in circulation, shall be equal to the aggregate amount of the securities, coin, and bullion so transferred to the said issue department of the bank of England; and the whole amount of bank of England notes then in circulation, including those delivered to the banking department of the bank of England as aforesaid, shall be deemed to be issued on the credit of such securities, coin, and bullion so appropriated and set apart to the said issue department; and from thenceforth it shall not be lawful for the said governor and company to increase the amount of securities for the time being in the said issue department, save as herein-after is mentioned, but it shall be lawful for the said governor and company to diminish the amount of such securities, and again to increase the same to any sum not exceeding in the whole the sum of 14,000,000*l.*, and so from time to time as they shall see occasion; and from and after such transfer and appropriation to the said issue department as aforesaid it shall not be lawful for the said governor and company to issue bank of England notes, either into the banking department of the bank of England or to any persons or person whatsoever, save in exchange for other bank of England notes, or for gold coin or for gold or silver bullion received or purchased for the said issue department under the provisions of this act, or in exchange for securities acquired and taken in the said issue department under the provisions herein contained: provided always, that it shall be lawful for the said governor and company in their banking department to issue all such bank of England notes as they shall at any time receive from the said issue department or otherwise, in the same manner in all respects as such issue would be lawful to any other person or persons. — § 2.

Proportion of Silver Bullion to be retained in the Issue Department. — Whereas it is necessary to limit the amount of silver bullion on which it shall be lawful for the issue department of the bank of England to issue bank of England notes; be it therefore enacted, that it shall not be lawful for the bank of England to retain in the issue department of the said bank at any one time an amount of silver bullion exceeding 1-4th part of the gold coin and bullion at such time held by the bank of England in the issue department. — § 3.

All Persons may demand of the Issue Department Notes for Gold Bullion. — From and after the 31st day of August, 1844, all persons shall be entitled to demand from the issue department of the bank of England bank of England notes in exchange for gold bullion, at the rate of 3*l.* 17*s.* 9*d.* per ounce of standard gold: provided always, that the said governor and company shall in all cases be entitled to require such gold bullion to be melted and assayed by persons approved by the said governor and company at the expence of the parties tendering such gold bullion. — § 4.

Power to increase Securities in the Issue Department, and issue additional Notes. — If any banker who on the 6th day of May, 1844, was issuing his own bank notes shall cease to issue his own bank notes, it shall be lawful for H. M. in council at any time after the cessation of such issue, upon the application of the said governor and company, to authorize and empower the said governor and company to increase the amount of securities in the said issue department beyond the total sum or value of 14,000,000*l.*, and thereupon to issue additional bank of England notes to an amount not exceeding such increased amount of securities specified in such order in council, and so from time to time: provided always, that such increased amount of securities specified in such order in council shall in no case exceed the proportion of 2-3rds the amount of bank notes which the banker so ceasing to issue may have been authorized to issue under the provisions of this act; and every such order in council shall be published in the next succeeding London Gazette. — § 5.

Account to be rendered by the Bank of England. — An account of the amount of bank of England notes issued by the issue department of the bank of England, and of gold coin and of gold and silver bullion respectively, and of securities in the said issue department, and also an account of the capital stock, and the deposits, and of the money and securities belonging to the said governor and company in the banking department of the bank of England, on some day in every week to be fixed by the commissioners of stamps and taxes, shall be transmitted by the said governor and company weekly to the said commissioners in the form prescribed in the schedule hereto annexed marked (A.), and shall be published by the said commissioners in the next succeeding London Gazette in which the same may be conveniently inserted. — § 6.

Bank of England exempted from Stamp Duty upon their Notes. — From and after the said 31st day of August, 1844, the said governor and company of the bank of England shall be released and discharged from the payment of any stamp duty, or composition in respect of stamp duty, upon or in respect of their promissory notes payable to bearer on demand; and all such notes shall thenceforth be and continue free and wholly exempt from all liability to any stamp duty whatsoever. — § 7.

Bank to allow 180,000*l. per Annum.* — From and after the said 31st day of August, 1844, the payment or deduction of the annual sum of 120,000*l.*, made by the said governor and company under the provisions of the said act passed in the 4th year of the reign of his late Majesty King William IV., out of the sums payable to them for the charges of management of the public unredeemed debt, shall cease, and in lieu thereof the said governor and company, in consideration of the privileges of exclusive banking, and the exemption from stamp duties, given to them by this act, shall, during the continuance of such privileges and such exemption respectively, but no longer, deduct and allow to the public, from the sums now payable by law to the said governor and company for the charges of management of the public unredeemed debt, the annual sum of 180,000*l.*, any thing in any act or acts of parliament, or in any agreement, to the contrary notwithstanding: provided always, that such deduction shall in no respect prejudice or affect the rights of the said governor and company to be paid for the management of the public debt at the rate and according to the terms provided in the act 48 Geo. 3. c. 4., intituled "An Act to authorize the advancing for the Public Service, upon certain Conditions, a proportion of the Balance remaining in the Bank of England, for the Payment of Unclaimed Dividends, Annuities, and Lottery Prizes, and for regulating the Allowances to be made for the Management of the National Debt." — § 8.

Bank to allow the Public the Profits of increased Circulation. — In case, under the provisions hereinbefore contained, the securities held in the said issue department of the bank of England shall at any time be increased beyond the total amount of 14,000,000*l.*, then and in each and every year in which the same shall happen, and so long as such increase shall continue, the said governor and company shall, in addition to the said annual sum of 180,000*l.*, make a further payment or allowance to the public, equal in amount to the net profit derived in the said issue department during the current year from such additional securities, after deducting the amount of the expences occasioned by the additional issue during the same period, which expences shall include the amount of any and every composition or payment to be made by the said governor and company to any banker in consideration of the discontinuance at any time hereafter of the issue of bank notes by such banker; and such further payment or allowance to the public by the said governor and company shall, in every year while the public shall be intitled to receive the same, be deducted from the amount by law payable to the said governor and company for the charges

of management of the unredeemed public debt, in the same manner as the said annual sum of 180,000*l.* is hereby directed to be deducted therefrom. — § 9.

No new Bank of Issue. — From and after the passing of this act no person other than a banker who on the 6th day of May, 1844, was lawfully issuing his own bank notes shall make or issue bank notes in any part of the U. K. — § 10.

Restriction against Issue of Bank Notes. — From and after the passing of this act it shall not be lawful for any banker to draw, accept, make, or issue, in England or Wales, any bill of exchange or promissory note or engagement for the payment of money payable to bearer on demand, or to borrow, owe, or take up, in England or Wales, any sums or sum of money on the bills or notes of such banker payable to bearer on demand, save and except that it shall be lawful for any banker who was on the 6th day of May, 1844, carrying on the business of a banker in England or Wales, and was then lawfully issuing, in England or Wales, his own bank notes, under the authority of a licence to that effect, to continue to issue such notes to the extent and under the conditions herein-after mentioned, but not further or otherwise; and the right of any company or partnership to continue to issue such notes shall not be in any manner prejudiced or affected by any change which may hereafter take place in the personal composition of such company or partnership, either by the transfer of any shares or share therein, or by the admission of any new partner or member thereto, or by the retirement of any present partner or member therefrom: provided always, that it shall not be lawful for any company or partnership now consisting of only 6 or less than 6 persons to issue bank notes at any time after the number of partners therein shall exceed 6 in the whole. — § 11.

Bankers ceasing to issue Notes may not resume. — If any banker in any part of the U. K. who after the passing of this act shall be entitled to issue bank notes shall become bankrupt, or shall cease to carry on the business of a banker, or shall discontinue the issue of bank notes, either by agreement with the governor and company of the bank of England or otherwise, it shall not be lawful for such banker at any time thereafter to issue any such notes. — § 12.

Existing Banks of Issue to continue under certain Limitations. — Every banker claiming under this act to continue to issue bank notes in England or Wales shall, within 1 month next after the passing of this act, give notice in writing to the commissioners of stamps and taxes at their head office in London of such claim, and of the place and name and firm at and under which such banker has issued such notes during the 12 weeks next preceding the 27th day of April last; and thereupon the said commissioners shall ascertain if such banker was on the 6th day of May, 1844, carrying on the business of a banker, and lawfully issuing his own bank notes in England or Wales, and if it shall so appear, then the said commissioners shall proceed to ascertain the average amount of the bank notes of such banker which were in circulation during the said period of 12 weeks preceding the 27th day of April last, according to the returns made by such banker in pursuance of the act 4 & 5 Vict. c. 50., intituled "An Act to make further provision relative to the Returns to be made by Banks of the Amount of their Notes in Circulation;" and the said commissioners or any 2 of them shall certify under their hands to such banker the said average amount, when so ascertained as aforesaid; and it shall be lawful for every such banker to continue to issue his own bank notes after the passing of this act; provided nevertheless, that such banker shall not at any time after the 10th day of October, 1844, have in circulation upon the average of a period of 4 weeks, to be ascertained as herein-after mentioned, a greater amount of notes than the amount so certified. — § 13.

Provision for united Banks. — If it shall be made to appear to the commissioners of stamps and taxes that any 2 or more banks have, by written contract or agreement (which contract or agreement shall be produced to the said commissioners), become united within the 12 weeks next preceding such 27th day of April as aforesaid, it shall be lawful for the said commissioners to ascertain the average amount of the notes of each such bank in the manner herein-before directed, and to certify the average amount of the notes of the 2 or more banks so united as the amount which the united bank shall thereafter be authorized to issue subject to the regulations of this act. — § 14.

Duplicate Certificate to be published in the Gazette. — The commissioners of stamps and taxes shall, at the time of certifying to any banker such particulars as they are herein-before required to certify, also publish a duplicate of their certificate thereof in the next succeeding London Gazette in which the same may be conveniently inserted; and the Gazette in which such publication shall be made shall be conclusive evidence in all courts whatsoever of the amount of bank notes which the banker named in such certificate or duplicate is by law authorized to issue and to have in circulation as aforesaid. — § 15.

If Banks become united, Commissioners to certify the Amount of Bank Notes which each Bank was authorized to issue. — In case it shall be made to appear to the commissioners of stamps and taxes, at any time hereafter, that any 2 or more banks, each such bank consisting of not more than 6 persons, have, by written contract or agreement (which contract or agreement shall be produced to the said commissioners), become united subsequently to the passing of this act, it shall be lawful to the said commissioners upon the application of such united bank, to certify, in manner herein-before mentioned, the aggregate of the amounts of bank notes which such separate banks were previously authorized to issue, and so from time to time; and every such certificate shall be published in manner herein-before directed; and from and after such publication the amount therein stated shall be and be deemed to be the limit of the amount of bank notes which such united bank may have in circulation: provided always, that it shall not be lawful for any such united bank to issue bank notes at any time after the number of partners therein shall exceed 6 in the whole. — § 16.

Penalty on Banks issuing in excess. — If the monthly average circulation of bank notes of any banker, taken in the manner herein-after directed, shall at any time exceed the amount which such banker is authorized to issue and to have in circulation under the provisions of this act, such banker shall in every such case forfeit a sum equal to the amount by which the average monthly circulation, taken as aforesaid, shall have exceeded the amount which such banker was authorized to issue and to have in circulation as aforesaid. — § 17.

Issuing Banks to render Accounts. — Every banker in England and Wales who, after the 10th day of October, 1844, shall issue bank notes shall on some 1 day in every week after the 19th day of October, 1844 (such day to be fixed by the commissioners of stamps and taxes) transmit to the said commissioners an account of the amount of the bank notes of such banker in circulation on every day during the week ending on the next preceding Saturday, and also an account of the average amount of the bank notes of such banker in circulation during the same week; and on completing the first period of 4 weeks, and so on completing each successive period of 4 weeks, every such banker shall annex to such account the average amount of bank notes of such banker in circulation during the said 4 weeks, and also the amount of bank notes which such banker is authorized to issue under the provisions of this act; and every such account shall be verified by the signature of such banker or his chief cashier, or, in the case of a company or partnership, by the signature of a managing director or partner or chief cashier of such company or partnership, and shall be made in the form to this act annexed marked (B.); and so much of the said return as states the weekly average amount of the notes of such bank shall be published by the said commissioners in the next succeeding London Gazette in which the same may be conveniently inserted; and if any such banker shall neglect or refuse to render any such account in the form and at the time required by this act, or shall at any time render a false account, such banker shall forfeit the sum of 100*l.* for every such offence. — § 18.

Mode of ascertaining the average Amount of Bank Notes of each Banker. — For the purpose of ascertaining the monthly average amount of bank notes of each banker in circulation the aggregate of the amount of bank notes of each such banker in circulation on every day of business during the first complete period of 4 weeks next after the 10th day of October, 1844, such period ending on a Saturday, shall

be divided by the number of days of business in such four weeks, and the average so ascertained shall be deemed to be the average of bank notes of each such banker in circulation during such period of 4 weeks, and so in each successive period of 4 weeks, and such average is not to exceed the amount certified by the commissioners of stamps and taxes as aforesaid. — § 19.

Commissioners empowered to cause the Books of Bankers to be inspected. — Whereas, in order to insure the rendering of true and faithful accounts of the amount of bank notes in circulation, as directed by this act, it is necessary that the commissioners of stamps and taxes should be empowered to cause the books of bankers issuing such notes to be inspected, as herein-after mentioned; be it therefore enacted, that all and every the book and books of any banker who shall issue bank notes under the provisions of this act, in which shall be kept, contained, or entered any account, minute, or memorandum of or relating to the bank notes issued or to be issued by such banker, or of or relating to the amount of such notes in circulation from time to time, or any account, minute, or memorandum the sight or inspection whereof may tend to secure the rendering of true accounts of the average amount of such notes in circulation, as directed by this act, or to test the truth of any such account, shall be open for the inspection and examination, at all seasonable times, of any officer of stamp duties authorized in that behalf by writing, signed by the commissioners of stamps and taxes or any 2 of them; and every such officer shall be at liberty to take copies of or extracts from any such book or account as aforesaid: and if any banker or other person keeping any such book, or having the custody or possession thereof, or power to produce the same, shall, upon demand made by any such officer, showing (if required) his authority in that behalf, refuse to produce any such book to such officer for his inspection and examination, or to permit him to inspect and examine the same, or to take copies thereof or extracts therefrom, or of or from any such account, minute, or memorandum as aforesaid kept, contained, or entered therein, every such banker or other person so offending shall for every such offence forfeit the sum of 100*l.*: provided always, that the said commissioners shall not exercise the powers aforesaid without the consent of the Lords of the Treasury. — § 20.

All Bankers to return Names once a Year to the Stamp Office. — Every banker in England and Wales who is now carrying on or shall hereafter carry on business as such shall on the 1st day of January in each year, or within 15 days thereafter, make a return to the commissioners of stamps and taxes at their head office in London of his name, residence, and occupation, or, in the case of a company or partnership, of the name, residence, and occupation of every person composing or being a member of such company or partnership, and also the name of the firm under which such banker, company, or partnership carry on the business of banking, and of every place where such business is carried on; and if any such banker, company, or partnership shall omit or refuse to make such return within 15 days after the said 1st day of January, or shall wilfully make other than a true return of the persons as herein required, every banker, company, or partnership so offending shall forfeit and pay the sum of 50*l.*; and the said commissioners of stamps and taxes shall on or before the 1st day of March in every year publish in some newspaper circulating within each town or county respectively a copy of the return so made by every banker, company, or partnership carrying on the business of bankers within such town or county respectively, as the case may be. — § 21.

Bankers to take out a separate Licence for every Place at which they issue Notes or Bills. — Every banker who shall be liable by law to take out a licence from the commissioners of stamps and taxes to authorize the issuing of notes or bills shall take out a separate and distinct licence for every town or place at which he shall, by himself or his agent, issue any notes or bills requiring such licence to authorize the issuing thereof, any thing in any former act contained to the contrary thereof notwithstanding: provided always, that no banker who on or before the 6th day of May, 1844, had taken out four such licences, which on the said last-mentioned day were respectively in force, for the issuing of any such notes or bills at more than 4 separate towns or places, shall at any time hereafter be required to take out or to have in force at one and the same time more than 4 such licences to authorize the issuing of such notes or bills at all or any of the same towns or places specified in such licences in force on the said 6th day of May, 1844, and at which towns or places respectively such bankers had on or before the said last-mentioned day issued such notes or bills in pursuance of such licences or any of them respectively. — § 22.

Compensation to certain Bankers named in the Schedule. — Whereas the several bankers named in the schedule hereto annexed marked (C.) have ceased to issue their own bank notes under certain agreements with the governor and company of the bank of England; and it is expedient that such agreements should cease and determine on the 31st day of December next, and that such bankers should receive by way of compensation such composition as hereafter mentioned; and a list of such bankers, and a statement of the maximum sums in respect of which each such banker is to receive compensation, hath been delivered to the commissioners of stamps and taxes, signed by the chief cashier of the bank of England; be it therefore enacted, that the several agreements subsisting between the said governor and company and the several bankers mentioned in the schedule hereto relating to the issue of bank of England notes shall cease and determine on the 31st day of December next; and from and after that day the said governor and company shall pay and allow to the several bankers named in the schedule hereto marked (C.), so long as such banker shall be willing to receive the same, a composition at and after the rate of 1*l.* per cent. per annum on the average amount of the bank of England notes issued by such bankers respectively and actually remaining in circulation, to be ascertained as follows; (that is to say.) on some day in the month of April, 1845, to be determined by the said governor and company, an account shall be taken of the bank of England notes delivered to such bankers respectively by the said governor and company within 3 months next preceding, and of such of the said bank of England notes as shall have been returned to the bank of England, and the balance shall be deemed to be the amount of the bank of England notes issued by such bankers respectively and kept in circulation; and a similar account shall be taken at intervals of 3 calendar months; and the average of the balances ascertained on taking 4 such accounts shall be deemed to be the average amount of bank of England notes issued by such bankers respectively and kept in circulation during the year 1845, and on which amount such bankers are respectively to receive the aforesaid composition of 1 per cent. for the year 1845; and similar accounts shall be taken in each succeeding year; but in each year such accounts shall be taken in different months from those in which the accounts of the last preceding year were taken, and on different days of the month, such months and days to be determined by the said governor and company; and the amount of the composition payable as aforesaid shall be paid by the said governor and company out of their own funds; and in case any difference shall arise between any of such bankers and the governor and company of the bank of England in respect of the composition payable as aforesaid, the same shall be determined by the Chancellor of the Exchequer for the time being, or by some person to be named by him, and the decision of the Chancellor of the Exchequer, or his nominee, shall be final and conclusive; provided always, that it shall be lawful for any banker named in the schedule hereto annexed marked (C.) to discontinue the receipt of such composition as aforesaid, but no such banker shall by such discontinuance as aforesaid thereby acquire any right or title to issue bank notes. — § 23.

Bank of England to be allowed to compound with Issuing Banks. — It shall be lawful for the said governor and company to agree with every banker who, under the provisions of this act, shall be entitled to issue bank notes, to allow to such banker a composition at the rate of 1 per cent. per annum on the amount of bank of England notes which shall be issued and kept in circulation by such banker, as a consideration for his relinquishment of the privilege of issuing his own bank notes; and all the provisions herein contained for ascertaining and determining the amount of composition payable to the several bankers named in the schedule hereto marked (C.) shall apply to all such other bankers with whom the said governor and company are hereby authorized to agree as aforesaid; provided that the

amount of composition payable to such bankers as last aforesaid shall in every case in which an increase of securities in the issue department shall have been authorized by any order in council be deducted out of the amount payable by the said governor and company to the public under the provisions herein contained: provided always, that the total sum payable to any banker under the provisions herein contained by way of composition as aforesaid, in any 1 year, shall not exceed, in case of the bankers mentioned in the schedule hereto marked (C.), 1 per cent. on the several sums set against the names of such bankers respectively in the list and statement delivered to the commissioners of stamps as aforesaid, and in the case of other bankers shall not exceed 1 per cent. on the amount of bank notes which such bankers respectively would otherwise be entitled to issue under the provisions herein contained. — § 24.

Compositions to cease on 1st August, 1856. — All the compositions payable to the several bankers mentioned in the schedule hereto marked (C.), and such other bankers as shall agree with the said governor and company to discontinue the issue of their own bank notes as aforesaid, shall, if not previously determined by the act of such banker as herein-before provided, cease and determine on the 1st day of August, 1856, or on any earlier day on which parliament may prohibit the issue of bank notes. — § 25.

Banks within Sixty-five Miles of London may accept, &c. Bills. — From and after the passing of this act it shall be lawful for any society or company or any persons in partnership, though exceeding 6 in number, carrying on the business of banking in London, or within 65 miles thereof, to draw, accept, or endorse bills of exchange, not being payable to bearer on demand, any thing in the herein-before recited act passed in the 4th year of the reign of his said majesty King William IV., or in any other act, to the contrary notwithstanding. — § 26.

Bank to enjoy Privileges, subject to Redemption. — The said governor and company of the bank of England shall have and enjoy such exclusive privilege of banking as is given by this act, upon such terms and conditions, and subject to the termination thereof at such time and in such manner as is by this act provided and specified; and all and every the powers and authorities, franchises, privileges, and advantages, given or recognized by the said recited act, 3 & 4 Will. 4. c. 98., as belonging to or enjoyed by the said governor and company of the bank of England, or by any subsequent act or acts of parliament, shall be and the same are hereby declared to be in full force, and continued by this act, except so far as the same are altered by this act; subject nevertheless to redemption upon the terms and conditions following; viz., at any time upon 12 months notice to be given after the 1st day of August, 1855, and upon repayment by parliament to the said governor and company or their successors of the sum of 11,015,100*l.*, being the debt now due from the public to the said governor and company, without any deduction, discount, or abatement whatsoever, and upon payment to the said governor and company and their successors of all arrears of the sum of 100,000*l.* per annum, in the last-mentioned act mentioned, together with the interest or annuities payable upon the said debt or in respect thereof, and also upon repayment of all the principal and interest which shall be owing unto the said governor and company and their successors upon all such tallies, exchequer orders, exchequer bills, or parliamentary funds which the said governor and company or their successors shall have remaining in their hands or be entitled to at the time of such notice to be given as last aforesaid, then and in such case, and not till then, the said exclusive privileges of banking granted by this act shall cease and determine at the expiration of such notice of 12 months; and any vote or resolution of the house of commons, signified under the hand of the speaker of the said house in writing, and delivered at the public office of the said governor and company, shall be deemed and adjudged to be a sufficient notice. — § 27.

Interpretation Clause. — The term "bank notes" used in this act shall extend and apply to all bills or notes for the payment of money to the bearer on demand other than bills or notes of the governor and company of the bank of England; and the term "bank of England notes" shall extend and apply to the promissory notes of the governor and company of the bank of England payable to bearer on demand; and the term "banker" shall extend and apply to all corporations, societies, partnerships, and persons, and every individual person carrying on the business of banking, whether by the issue of bank notes or otherwise, except only the governor and company of the bank of England; and the word "person" used in this act shall include corporations; and the singular number in this act shall include the plural number, and the plural number the singular, except where there is any thing in the context repugnant to such construction; and the masculine gender in this act shall include the feminine, except where there is any thing in the context repugnant to such construction. — § 28.

SCHEDULE (A.)

BANK OF ENGLAND.

An Account pursuant to the Act 7 & 8 Vict. cap. 32. for the Week ending on Saturday the 6th day of December, 1845.

Issue Department.

	£
Notes issued	26,540,480
	£
	£26,540,480

Dated the 6th day of December, 1845.

	£
Government debt	11,015,100
Other securities	2,984,900
Gold coin and bullion	10,992,631
Silver bullion	1,547,849
	£26,540,480

Cashier.

Banking Department.

	£
Proprietors' capital	14,553,000
Rest	3,209,394
Public deposits (to include Exchequer, savings' banks, commissioners of national debt, and dividend accounts)	8,110,401
Other deposits	9,022,019
Seven day and other bills	1,004,471
	£35,899,285

Dated the 6th day of December, 1845.

	£
Government securities (including Dead Weight Annuity)	13,201,863
Other securities	16,224,712
Notes	5,945,840
Gold and silver coin	526,870
	£35,899,285

Cashier.

SCHEDULE (B.)

Name and title as set forth in the licence ——— bank.
Name of the firm ——— firm.
Insert head office or principal place of issue ——— place.

An account pursuant to the act 7 & 8 Vict. c. 32. § 18. of the notes of the said bank in circulation during the week ending Saturday the day of 18 .

Monday	
Tuesday	
Wednesday	
Thursday	
Friday	
Saturday	
	6)
Average of the week	

[*To be annexed to this Account at the End of each Period of 4 Weeks.*]

Amount of notes authorized by law £
Average amount in circulation during the 4 weeks ending as above £

I, being [the banker, chief cashier, managing director, *or* partner of the bank, *as the case may be*], do hereby certify, that the above is a true account of the notes of the said bank in circulation during the week above written.

[*Signed*]

Dated the day of 18 .

SCHEDULE (C.)

Banks which have ceased to issue their own Bank Notes under certain Agreements with the Governor and Company of the Bank of England.

Bank of Liverpool.
J. Barned and Co.
Biddulph, Brothers, and Co.
Birmingham Banking Company.
Birmingham Town and District Bank.
Birmingham and Midland Banking Company.
Burgess and Son.
Coopers and Purton.
Cunliffes, Brookes, and Co.
Deane, Littlehales, and Deane.
Dendy, Comper, and Co.
Devon and Cornwall Banking Company.
Grants and Gillman.
Hampshire Banking Company.
James W. R. Hall.
J. M. Head and Co.
Henty, Upperton, and Olliver.
Thomas Kinnersly and Sons.
R. J. Lambton and Co.
Liverpool Commercial Banking Company.
Liverpool Union Bank.
Liverpool Borough Bank.
Manchester and Liverpool District Banking Company.
Manchester and Salford Banking Company.
Monmouth and Glamorgan Banking Company.
Moss and Company.
Mangles, Brothers.
Newcastle Commercial Banking Company.
Newcastle-on-Tyne Joint Stock Banking Company.
North of England Joint Stock Banking Company.
Northumberland and Durham District Bank.
Portsmouth and South Hants Bank Company.
T. and R. Raikes and Co.
Robinson and Brodhurst.
Sheffield Union Bank.
John Stoveld.
Sunderland Joint Stock Banking Company.
Tugwell and Co.
Union Bank of Manchester.
Vivian, Kitson, and Co.
Watts, Whiteway, and Co.
J. and J. C. Wright and Co.
Webb, Holbrook, and Spencer.

I.—An Account of the Notes, Securities, Bullion, &c. of the Bank of England, as published Weekly in the "Gazette," from the passing of the Act 7 & 8 Vict. c. 32., to the 29th November, 1845.

ISSUE DEPARTMENT.

Week ending	Notes.	Government Debt.	Other Securities.	Bullion.	
				Gold.	Silver.
	£	£	£	£	£
1844, September 7	28,351,295	11,015,100	2,984,900	12,657,208	1,694,087
— 14	28,500,880	11,015,100	2,984,900	12,806,794	1,694,086
— 21	28,582,705	11,015,100	2,984,900	12,888,619	1,694,086
— 28	28,362,830	11,015,100	2,984,900	12,668,744	1,694,086
October 5	28,082,905	11,015,100	2,984,900	12,388,819	1,694,086
— 12	27,838,085	11,015,100	2,984,900	12,149,367	1,688,718
— 19	27,731,910	11,015,100	2,984,900	12,043,192	1,688,718
— 26	27,545,730	11,015,100	2,984,900	11,897,842	1,647,888
November 2	27,498,580	11,015,100	2,984,900	11,875,969	1,622,611
— 9	27,400,995	11,015,100	2,984,900	11,790,467	1,610,528
— 16	27,507,795	11,015,100	2,984,900	11,914,184	1,593,611
— 23	27,528,875	11,015,100	2,984,900	11,935,264	1,583,611
— 30	27,786,190	11,015,100	2,984,900	12,192,579	1,593,611
December 7	27,817,505	11,015,100	2,984,900	12,223,894	1,593,611
— 14	28,003,705	11,015,100	2,984,900	12,410,094	1,593,611
— 21	28,151,730	11,015,100	2,984,900	12,558,119	1,593,611
— 28	28,200,165	11,015,100	2,984,900	12,606,554	1,593,611
1845, January 4	28,087,055	11,015,100	2,984,900	12,493,444	1,593,611
— 11	28,163,130	11,015,100	2,984,900	12,543,092	1,620,038
— 18	28,133,080	11,015,100	2,984,900	12,480,235	1,652,845
— 25	28,128,310	11,015,100	2,984,900	12,463,197	1,665,113
February 1	28,232,485	11,015,100	2,984,900	12,548,405	1,684,080
— 8	28,447,835	11,015,100	2,984,900	12,552,401	1,895,434
— 15	28,537,255	11,015,100	2,984,900	12,638,987	1,898,268
— 22	28,679,520	11,015,100	2,984,900	12,755,367	1,924,153
March 1	28,952,105	11,015,100	2,984,900	12,943,918	2,008,187
— 8	29,040,075	11,015,100	2,984,900	13,008,880	2,031,195
— 15	29,148,060	11,015,100	2,984,900	13,102,753	2,045,307
— 22	29,213,555	11,015,100	2,984,900	13,177,831	2,035,724
— 29	29,471,410	11,015,100	2,984,900	13,380,953	2,090,457
April 5	29,352,145	11,015,100	2,984,900	13,260,543	2,091,602
— 12	29,216,950	11,015,100	2,984,900	13,143,380	2,073,570
— 19	29,184,220	11,015,100	2,984,900	13,110,947	2,073,273
— 26	29,253,945	11,015,100	2,984,900	13,180,672	2,073,273
May 3	29,167,095	11,015,100	2,984,900	13,088,142	2,078,953
— 10	29,222,935	11,015,100	2,984,900	13,124,113	2,098,822
— 17	29,340,425	11,015,100	2,984,900	13,237,395	2,103,030
— 24	29,412,545	11,015,100	2,984,900	13,309,515	2,103,030
— 31	29,635,735	11,015,100	2,984,900	13,532,705	2,103,030
June 7	29,732,600	11,015,100	2,984,900	13,605,716	2,126,884
— 14	29,917,115	11,015,100	2,984,900	13,785,460	2,131,655
— 21	30,051,610	11,015,100	2,984,900	13,911,607	2,140,003
— 28	30,047,470	11,015,100	2,984,900	13,907,467	2,140,003
July 5	29,891,935	11,015,100	2,984,900	13,751,932	2,140,003
— 12	29,682,660	11,015,100	2,284,900	13,542,657	2,140,003
— 19	29,393,700	11,015,100	2,984,900	13,394,306	1,999,394
— 26	29,243,520	11,015,100	2,984,900	13,244,126	1,999,394
August 2	29,196,760	11,015,100	2,984,900	13,206,991	1,989,769
— 9	29,141,605	11,015,100	2,984,900	13,151,836	1,989,769
— 16	29,075,905	11,015,100	2,984,900	13,086,136	1,989,769
— 23	29,022,310	11,015,100	2,984,900	13,032,541	1,989,769
— 30	29,009,005	11,015,100	2,984,900	13,019,004	1,990,001
September 6	28,953,300	11,015,100	2,984,900	12,982,591	1,970,709
— 13	28,790,195	11,015,100	2,984,900	12,819,486	1,970,709
— 20	28,798,230	11,015,100	2,984,900	12,863,507	1,934,723
— 27	28,557,990	11,015,100	2,984,900	12,717,050	1,840,940
October 4	28,355,670	11,015,100	2,984,900	12,514,730	1,840,940
— 11	28,068,820	11,015,100	2,984,900	12,253,289	1,815,531
— 18	27,778,955	11,015,100	2,984,900	12,018,447	1,760,508
— 25	27,415,690	11,015,100	2,984,900	11,758,159	1,657,531
November 1	27,267,115	11,015,100	2,984,900	11,661,681	1,605,434
— 8	27,202,365	11,015,100	2,984,900	11,670,074	1,532,291
— 15	26,974,685	11,015,100	2,984,900	11,478,722	1,495,963
— 22	27,036,550	11,015,100	2,984,900	11,441,931	1,594,619
— 29	26,733,810	11,015,100	2,984,900	11,159,981	1,573,829

II.—An Account of the Notes, Securities, Bullion, &c. of the Bank of England, as published Weekly in the "Gazette," from the passing of the Act 7 & 8 Vict. c. 32., to the 29th November, 1845.

Banking Department.									
Week ending	Capital.	Rest.	Deposits.		Seven Days' and other Bills.	Securities.		Notes.	Coin.
			Public.	Private.		Public.	Other.		
	£	£	£	£	£	£	£	£	£
1844, Sept. 7	14,553,000	3,564,729	3,630,809	8,644,348	1,030,354	14,554,834	7,835,616	8,175,025	857,765
— 14	14,553,000	3,565,796	4,417,067	8,475,101	1,007,670	14,554,834	8,146,689	8,620,220	696,891
— 21	14,553,000	3,567,007	5,293,615	8,511,771	972,959	14,554,834	8,802,714	8,964,545	576,259
— 28	14,553,000	3,568,518	6,010,235	8,286,772	1,052,280	14,554,834	9,795,840	8,460,705	659,426
Oct. 5	14,553,000	3,552,704	6,202,322	8,225,082	1,081,258	14,554,834	10,510,120	7,930,010	619,402
— 12	14,553,000	3,059,645	8,147,290	8,230,673	1,107,985	16,352,834	10,528,785	7,610,025	606,949
— 19	14,553,000	3,102,033	3,965,196	8,506,798	1,074,673	15,676,037	8,418,826	6,648,665	458,172
— 26	14,553,000	3,105,387	3,556,646	8,291,481	1,065,712	15,408,775	8,387,508	6,224,845	551,098
Nov. 2	14,553,000	3,131,881	3,471,119	8,757,379	1,051,941	15,070,775	8,675,659	6,678,715	540,171
— 9	14,553,000	3,133,564	3,653,893	8,340,444	1,019,350	14,409,775	8,731,567	6,844,275	714,634
— 16	14,553,000	3,137,195	3,879,458	8,029,934	989,320	13,539,775	9,398,630	6,927,045	723,457
— 23	14,553,000	3,139,027	4,812,191	7,864,144	965,990	13,539,775	9,547,462	7,410,400	836,715
— 30	14,553,000	3,140,040	5,226,633	8,345,610	949,133	13,539,775	9,958,645	7,943,850	772,146
Dec. 7	14,553,000	3,110,069	5,795,572	8,422,809	966,455	13,540,619	10,193,713	8,286,105	827,468
— 14	14,553,000	3,105,886	6,385,654	8,381,188	994,174	13,540,619	10,293,154	8,745,540	840,589
— 21	14,553,000	3,110,513	7,075,258	8,348,738	967,934	13,540,619	10,763,777	8,959,630	791,417
— 28	14,553,000	3,113,267	7,411,605	8,265,079	984,540	13,540,619	11,031,821	9,076,800	678,251
1845, Jan. 4	14,553,000	3,127,278	7,366,643	8,037,320	1,015,166	13,539,720	11,426,996	8,418,125	714,566
— 11	14,553,000	3,194,623	4,128,966	8,877,905	1,019,528	14,386,839	9,001,544	7,772,930	612,709
— 18	14,553,000	3,208,159	3,069,572	8,803,570	1,079,821	13,843,692	8,627,598	7,588,085	654,747
— 25	14,553,000	3,209,696	2,787,253	8,714,052	1,058,727	13,651,692	8,561,399	7,418,075	691,562
Feb. 1	14,553,000	3,298,944	2,852,124	8,713,690	1,085,065	13,541,692	8,652,751	7,642,235	666,145
— 8	14,553,000	3,302,806	3,715,171	9,732,193	1,068,046	13,476,160	10,065,958	8,128,350	700,748
— 15	14,553,000	3,302,136	4,630,247	9,944,408	1,031,922	13,474,379	10,821,457	8,395,065	770,812
— 22	14,553,000	3,252,281	5,237,999	9,941,556	985,035	13,522,379	10,784,494	8,889,215	773,783
Mar. 1	14,553,000	3,575,172	5,476,984	10,323,799	983,328	13,474,379	11,707,400	8,952,545	777,959
— 8	14,553,000	3,577,267	5,879,753	10,379,610	982,386	13,474,379	11,720,459	9,340,815	836,363
— 15	14,553,000	3,579,429	6,451,283	9,994,572	980,378	13,474,379	11,836,377	9,451,385	796,521
— 22	14,553,000	3,581,884	6,890,121	10,452,425	992,192	13,474,379	12,535,169	9,673,205	786,869
— 29	14,553,000	3,584,054	7,321,855	10,713,052	1,023,977	13,589,379	13,126,469	9,747,280	732,810
April 5	14,553,000	3,586,219	6;924,106	10,445,950	1,063,189	13,474,379	13,123,678	9,252,350	722,057
— 12	14,553,000	3,147,578	4,355,166	11,753,022	1,085,969	15,147,495	11,069,829	8,001,434	675,977
— 19	14,553,000	3,151,333	3,218,350	11,531,267	1,122,066	14,471,966	10,654,085	7,791,345	658,620
— 26	14,553,000	3,176,289	2,643,448	10,781,637	1,181,547	13,921,966	9,680,272	8,101,770	631,913
May 3	14,553,000	3,183,817	2,712,041	10,355,640	1,139,238	13,616,966	9,857,686	7,827,925	641,159
— 10	14,553,000	3,183,822	3,391,477	10,065,486	1,106,626	13,416,966	10,104,644	8,140,050	638,751
— 17	14,553,000	3,188,579	4,357,386	10,276,032	1,060,598	13,385,797	10,656,808	8,734,045	658,945
— 24	14,553,000	3,191,461	5,051,007	10,087,531	1,021,487	13,384,898	10,644,537	9,014,845	860,206
— 31	14,553,000	3,181,245	5,352,114	10,865,704	1,030,555	13,464,898	11,558,992	9,182,485	776,243
June 7	14,553,000	3,136,091	5,745,482	10,564,624	1,018,497	13,384,898	11,470,805	9,382,505	779,486
— 14	14,553,000	3,136,239	6,261,465	10,315,111	976,405	13,384,898	11,305,902	9,854,615	696,805
— 21	14,553,000	3,140,557	6,951,773	10,147,586	1,001,282	13,384,898	11,984,420	9,837,175	587,705
— 28	14,553,000	3,143,841	7,398,420	10,154,148	1,026,853	13,384,898	12,619,663	9,717,270	554,431
July 5	14,553,000	3,164,433	7,330,309	10,041,440	1,045,502	13,384,206	12,944,496	9,279,785	526,197
— 12	14,553,000	3,218,008	3,456,089	11,356,519	1,081,545	13,800,344	11,282,221	8,068,970	513,626
— 19	14,553,000	3,234,268	2,834,528	10,934,390	1,091,953	13,456,776	10,815,121	7,890,610	485,632
— 26	14,553,000	3,321,972	2,933,908	10,745,613	1,085,211	13,539,344	10,607,877	7,942,485	549,998
Aug. 2	14,553,000	3,338,246	3,215,363	10,960,214	1,072,260	13,321,844	11,463,603	7,849,785	503,851
— 9	14,553,000	3,340,750	4,034,767	10,187,780	1,050,220	13,321,844	11,634,159	7,682,465	528,049
— 16	14,553,000	3,348,596	4,969,963	8,973,401	1,374,346	13,441,844	11,679,359	7,494,205	603,898
— 23	14,553,000	3,349,282	5,393,936	8,408,887	1,383,566	13,321,844	11,353,577	7,832,955	580,295
— 30	14,553,000	3,588,888	5,830,311	8,571,253	1,059,606	13,347,570	11,712,811	7,959,390	583,287
Sept. 6	14,553,000	3,608,180	6,474,705	8,507,213	1,021,689	13,468,643	11,967,081	8,255,505	473,558
— 13	14,553,000	3,611,164	7,319,619	8,316,750	963,995	13,348,643	12,391,188	8,430,700	593,997
— 20	14,553,000	3,616,685	8,222,109	8,110,787	1,020,324	13,348,643	13,297,048	8,327,895	549,319
— 27	14,553,000	3,621,711	8,802,110	8,070,212	1,000,311	13,348,643	14,149,003	7,946,995	602,703
Oct. 4	14,553,000	3,629,978	8,703,497	8,167,961	1,088,160	13,348,643	15,188,965	7,095,615	509,373
— 11	14,553,000	3,140,006	8,782,975	8,474,856	1,081,206	13,348,643	15,133,966	7,037,600	511,834
— 18	14,553,000	3,188,641	4,488,419	9,835,604	1,123,843	13,203,138	14,049,529	5,525,510	411,330
— 25	14,553,000	3,212,133	4,323,662	8,930,134	1,090,472	13,203,138	12,931,115	5,389,575	585,573
Nov. 1	14,553,000	3,224,453	4,487,058	9,099,737	1,106,405	13,203,138	13,429,813	5,219,775	617,927
— 8	14,553,000	3,234,595	5,340,731	9,134,243	1,133,320	13,203,138	14,234,438	5,437,730	520,583
— 15	14,553,000	3,244,733	6,524,834	8,899,130	1,101,349	13,203,138	15,041,397	5,483,110	595,401
— 22	14,553,000	3,252,209	7,363,168	9,024,223	1,063,589	13,201,863	15,454,390	6,076,985	522,951
— 29	14,553,000	2,246,426	7,670,581	8,992,719	1,045,574	13,201,863	15,871,054	5,932,345	503,038

The following tables (III. and IV.) exhibit the maximum amount of the notes which those private and joint-stock banks in England and Wales that circulate notes are empowered to issue under the 7 & 8 Vict. c. 32.

III. Private Banks.

(Maximum Authorised Issue.)

Name of Bank.	Authorised Issue.	Name of Bank.	Authorised Issue.
	£		£
Abingdon Bank	29,316	Banbury Old Bank	55,153
Andover Bank	17,751	Bath City Bank	4,572
Ashford Bank	11,849	Bedfordshire Leighton Buzzard Bank	36,829
Aylsham Bank	5,854	Birmingham Bank (Taylor and Lloyds)	38,816
Aylesbury Old Bank	48,461	Bradford Old Bank	12,676
Baldock and Biggleswade Bank	37,223	Brecon Old Bank	68,271
Barnstaple Bank	17,182	Bridport Bank	24,698
Basingstoke and Odiham Bank	24,730	Brighton Union Bank	33,794
Bedford Bank	34,218	Burlington and Driffield Bank	12,745
Bedford and Bedfordshire Bank	8,515	Bury St. Edmund's Bank	3,201
Bewdley Bank	18,597	Bromsgrove Bank	16,799
Bicester and Oxfordshire Bank	27,090	Cambridge Bank (Mortlock and Sons)	25,744
Birmingham Bank (Attwoods and Co.)	23,695	Cambridge and Cambridgeshire Bank	49,916
Birmingham and Warwickshire Bank	18,132	Canterbury Bank	33,671
Blandford Bank	9,723	Carmarthen Bank	23,597
Boston Bank (Garfit and Co.)	75,069	Chertsey Bank	3,436
Boston Bank (Gee and Co.)	15,161	Colchester Bank	25,082
Bridgewater Bank	10,028	Colchester and Essex Bank	48,704
Bristol Bank	48,277	Cornish Bank	49,869
Broseley and Bridgenorth Bank	26,717	Coventry Bank	12,045
Buckingham Bank	29,657	City Bank, Exeter	21,527
Bury and Suffolk Bank	82,362	Craven Bank	77,154
Banbury Bank	43,457	Christchurch Bank	2,840

III.—Private Banks.—*continued.*

(*Maximum Authorised Issue.*)

Name of Bank.	Authorised Issue.	Name of Bank.	Authorised Issue.
	£		£
Cardiff Bank	7,001	Nottingham Bank	31,047
Chepstow Old Bank	9,387	Oswestry Bank	18,471
Derby Bank (Messrs. Evans)	13,332	Oxford Bank	14,277
Derby Bank (Smith and Co.)	41,304	Oxford Old Bank	34,391
Derby Old Bank	27,237	Old Bank Tonbridge	13,183
Devizes and Wiltshire Bank	20,674	Oxfordshire Witney Bank	11,852
Diss Bank	10,657	Pease's Old Bank, Hull	48,807
Doncaster Bank	13,881	Penzance Bank	11,405
Doncaster Bank and Retford Bank	63,519	Peterborough Bank (Yorke and Co.)	12,545
Dover Union Bank	9,577	Peterborough Bank (Simpson and Co.)	12,832
Darlington Bank	86,218	Pembrokeshire Bank	12,910
Devonport Bank	10,664	Penzance Union Bank	31,461
Dorchester Old Bank	48,807	Reading Bank (Simmonds and Co.)	37,519
East Cornwall Bank	112,280	Reading Bank (Stephens and Blandy)	43,271
East Riding Bank	53,392	Richmond Bank, York	6,889
Essex Bank and Bishops Stortford Bank	69,637	Ringwood and Poole Bank	11,856
Exeter Bank	37,894	Rochdale Bank	5,590
Fakenham Bank	24,293	Rochester, Chatham, and Strood Bank	10,480
Farringdon Bank and Bank of Wantage	8,977	Romsey and Hampshire Bank	3,875
Farnham Bank	14,202	Royston Bank	16,393
Faversham Bank	6,681	Rugby Bank	17,250
Godalming Bank	6,322	Rye Bank	29,864
Grantham Bank (Kewney and King)	19,401	Reigate and Dorking Bank	13,700
Guildford Bank	14,524	Ross Old Bank, Herefordshire	4,420
Grantham Bank (Hardy and Co.)	30,372	Saffron Walden and North Essex Bank	47,646
Hastings Old Bank	38,038	Salop Bank	22,338
Hereford City and County Bank	22,364	Scarborough Old Bank	24,813
Hertfordshire Bank and Ware Bank	23,635	Shrewsbury and Market Drayton Bank	9,700
Hull and Kingston-upon-Hull Bank	19,979	Shrewsbury Old Bank	43,191
Huntingdon Town and County Bank	56,591	Sittingbourn and Milton Bank	4,789
Harwich Bank	5,778	Southampton Town and County Bank	18,589
Hemel Hempsted Bank	23,842	Southwell Bank	14,744
Honiton Bank	19,015	St. Albans Bank	3,743
Hertfordshire, Hitchen Bank	38,764	Salisbury Bank	23,335
Hereford, Ross, and Archenfield Bank	27,625	Shaftesbury Bank	9,813
Ipswich Bank	21,901	Southampton and Hampshire Bank	6,770
Ipswich and Needham Market Bank	80,699	Stone Bank	9,154
Kentish Bank	19,895	Stourbridge Bank	17,295
Kington and Radnorshire Bank	26,050	Stafford Old Bank	14,166
Knighton Bank	9,090	Stamford and Rutland Bank	31,858
Knaresborough Old Bank	21,825	Stourbridge Old Bank	17,560
Kendal Bank	44,663	Shrewsbury and Welsh Pool Bank	25,336
Kettering Bank	9,192	St. Albans and Herts Bank	2,333
Lane End Staffordshire Bank	5,624	Taunton Bank	29,799
Leeds Bank	53,357	Tavistock Bank	13,421
Leeds Union Bank	37,459	Thornbury Bank	10,026
Leek and Staffordshire Bank	4,009	Tiverton and Devonshire Bank	13,470
Leicester Bank	32,322	Thrapston and Kettering Bank	11,559
Lewes Old Bank	44,836	Tring Bank and Chesham Bank	13,531
Lichfield Bank	22,786	Towcester Old Bank	10,801
Lincoln Bank	100,342	Union Bank, Cornwall	17,003
Llandovery Bank and Llandilo Bank	25,592	Uxbridge Old Bank	25,136
Loughborough Bank	7,359	Wallingford Bank	17,064
Lymington Bank	5,038	Warwick and Warwickshire Bank	30,504
Lynn Regis and Lincolnshire Bank	42,817	Wellington Bank, Somerset	6,528
Lynn Regis and Norfolk Bank	13,917	West Riding Bank	46,158
Macclesfield Bank	15,760	Whitby Old Bank	14,258
Manningtree Bank	7,692	Winchester, Alresford, and Alton Bank	25,892
Marlborough Bank	19,073	Winchester and Hampshire Bank	6,737
Marlborough and North Wiltshire New Bank	12,490	Weymouth Old Bank	16,461
Merionethshire Bank	10,906	Wirkesworth and Derbyshire Bank	37,602
Miners Bank	18,688	Wisbeach and Lincolnshire Bank	59,713
Monmouthshire Agricult. and Comml. Bank	29,335	Wiveliscombe Bank	7,602
Monmouth Old Bank	16,385	Wolverhampton Bank (Goodricke and Co.)	14,180
Monmouthshire Newport Old Bank	8,600	Worcester Bank	15,463
Newark Bank	28,788	Worcester Old Bank	87,448
Newark and Sleaford Bank	51,615	Worcestershire Bank	14,309
Newbury Bank	36,787	Walsall Old Bank	19,937
Newmarket Bank	23,098	Warminster and Wiltshire Bank	24,896
Norfolk and Suffolk Bank	4,551	Wrexham Bank	3,289
Norwich Crown Bank	45,120	Wolverhampton Bank (R. and W. F. Fryer)	11,867
Norwich and Norfolk Bank	75,372	Yarmouth and Suffolk Bank	53,060
Nottingham and Nottinghamshire Bank	10,866	Yarmouth, Norfolk, and Suffolk Bank	13,229
Nuneaton Bank	5,898	Yeovil Old Bank	10,033
Naval Bank, Plymouth	27,321	York Bank	46,387
New Sarum Bank	15,659	Total of 199 Private Banks	5,011,097

IV.—Joint-Stock Banks.

(*Maximum Authorised Issue.*)

Name of Bank.	Authorised Issue.	Name of Bank.	Authorised Issue.
	£		£
Bank of Westmorland	12,225	Halifax and Huddersfield Union Bank	44,137
Barnsley Banking Company	9,563	Helston Banking Company	1,503
Bradford Banking Company	49,292	Herefordshire Banking Company	25,047
Bilston District Banking Company	9,418	Knaresborough and Claro Banking Company	28,059
Bank of Whitehaven	32,681	Kingsbridge Joint Stock Bank	3,952
Bradford Commercial Banking Company	20,084	Lancaster Banking Company	64,311
Burton, Uttoxeter, and Staffords. Union Bank	60,701	Leeds Banking Company	23,076
Chesterfield and North Derbysh. Banking Co.	10,421	Leicestershire Banking Company	86,060
Cumberland Union Banking Company	35,395	Lincoln and Lindsay Banking Company	51,620
Cheltenham and Gloucestershire Banking Co.	12,786	Leamington Priors and Warwickshire Bank	13,875
Coventry and Warwickshire Banking Company	28,734	Leeds and West Riding Banking Company	18,937
Coventry Union Banking Company	16,251	Leeds Commercial Banking Company	13,914
County of Gloucester Banking Company	144,352	Ludlow and Tenbury Bank	10,215
Carlisle and Cumberland Banking Company	25,610	Moore and Robinson's Nottinghams. Bank.	35,813
Carlisle City and District Bank	19,972	Nottingham and Nottinghamsh. Banking Co.	29,477
Dudley and West Bromwich Banking Co.	37,696	Newcastle, Shields, and Sunderland Union Joint Stock Bank	84,130
Derby and Derbyshire Banking Company	20,093	National Provincial Bank of England	442,371
Darlington Dist. Joint Stock Banking Co.	26,134	North Wilts Banking Company	63,939
East of England Bank	25,025	Northamptonshire Union Bank	84,356
Gloucestershire Banking Company	155,920	Northamptonshire Banking Company	26,401
Halifax Joint Stock Bank	18,534	North and South Wales Bank	63,951
Huddersfield Banking Company	37,354	Pares's Leicestershire Banking Company	59,300
Hull Banking Company	29,333	Saddleworth Banking Company	8,122
Halifax Commercial Banking Company	13,733		

IV.— Joint-Stock Banks. — (*continued.*)
(*Maximum Authorised Issue.*)

Name of Bank.	Authorised Issue.	Name of Bank.	Authorised Issue.
	£		£
Sheffield Banking Company - -	35,843	Wakefield and Barnsley Union Bank -	14,604
Stamford, Spalding, and Boston Banking Co.	55,721	Whitehaven Joint Stock Bank - -	31,916
Stuckey's Banking Company - -	356,976	Warwick and Leamington Banking Company	37,124
Shropshire Banking Company - -	47,951	West of England and South Wales District Bank - - - - -	83,535
Stourbridge and Kidderminster Bank -	56,830	Wilts and Dorset Banking Company - -	76,162
Sheffield and Hallamshire Bank - -	23,524	West Riding Union Banking Company -	34,029
Sheffield and Rotherham Joint Stock Bank -	52,496	Whitchurch and Ellesmere Banking Company	7,475
Swaledale and Wensleydale Bank - -	54,372	Worcester City and County Banking Company	6,848
Stockton and Durham County Bank - -	8,290	York Union Banking Company - -	71,240
Storey's and Thomas's Bank - -	9,714	York City and County Banking Company -	94,695
Sheffield and Retford Bank - -	18,744	Yorkshire Banking Company - -	122,532
Suffolk Banking Company - - -	7,449	Total of 71 Joint Stock Banks - -	3,477,321
Wolverhampton and Staffordshire Bank -	35,378		

Abstract of an Act, 8 & 9 Vict. c. 38., to regulate the Issue of Bank Notes in Scotland.

Bankers claiming to issue Bank Notes to give Notice to Commissioners of Stamps and Taxes. — Whereas by the act 7 & 8 Vict. c. 32. s. 10., intituled "An Act to regulate the Issue of Bank Notes, and for giving to the Governor and Company of the Bank of England certain Privileges for a limited Period," it was enacted, that from and after the passing of that act no person, other than a banker who on the 6th day of May, 1844, was lawfully issuing his own bank notes, should make or issue bank notes in any part of the U. K.: and whereas it is expedient to regulate the issue of bank notes by such bankers as are now by law authorized to issue the same in Scotland: be it therefore enacted, that every banker claiming to be entitled to issue bank notes in Scotland shall, within 1 month next after the passing of this act, give notice in writing to the commissioners of stamps and taxes, at their head office in London, of such claim, and of the place and name and firm at and under which such banker has issued such notes in Scotland during the year next preceding the 1st day of May, 1845, and thereupon the said commissioners shall ascertain if such banker was on the 6th day of May, 1844, and from thence up to the 1st day of May, 1845, carrying on the business of a banker and lawfully issuing his own bank notes in Scotland, and if it shall so appear then the said commissioners shall proceed to ascertain the average amount of the bank notes of such banker which were in circulation during the said period of 1 year preceding the 1st day of May, 1845, according to the returns made by such banker in pursuance of the act 4 & 5 Vict. c. 50., intituled "An Act to make further Provision relative to the Returns to be made by Banks of the Amount of their Notes in circulation;" and the said commissioners, or any 2 of them, shall certify under their hands to such banker the average amount when so ascertained as aforesaid, omitting the fractions of a pound, if any; and it shall be lawful for every such banker to continue to issue his own bank notes after the 6th day of December, 1845, to the extent of the amount so certified, and of the amount of gold and silver coin held by such banker at the head office or principal place of issue of such banker, in the proportion and manner herein-after mentioned, but not to any further extent; and from and after the 6th day of December, 1845, it shall not be lawful for any banker to make or issue bank notes in Scotland, save and except only such bankers as shall have obtained such certificate from the commissioners of stamps and taxes. — § 1.

Provision for united Banks. — If it shall be made to appear to the commissioners of stamps and taxes that any 2 or more banks have by written contract or agreement (which contract or agreement shall be produced to the said commissioners) become united within the year next preceding such 1st day of May, 1845, it shall be lawful for the said commissioners to ascertain the average amount of the notes of each such bank in the manner herein-before directed, and to certify a sum equal to the average amount of the notes of the 2 or more banks so united, as the amount which the united bank shall thereafter be authorized to issue, subject to the regulations of this act. — § 2.

Duplicate of Certificate to be published in the Gazette. — The commissioners of stamps and taxes shall, at the time of certifying to any banker such particulars as they are herein-before required to certify, also publish a duplicate of their certificate thereof in the next succeeding London Gazette in which the same may be conveniently inserted; and the Gazette in which such publication shall be made shall be conclusive evidence in all courts whatsoever of the amount of bank notes which the banker named in such certificate or duplicate is by law authorized to issue and to have in circulation as aforesaid, exclusive of an amount equal to the monthly average amount of the gold and silver coin held by such banker as herein provided. — § 3.

If Banks become united, Commissioners to certify the Amount of Notes which each Bank was authorized to issue. — In case it shall be made to appear to the commissioners of stamps and taxes, at any time hereafter, that any 2 or more banks have by written contract or agreement (which contract or agreement shall be produced to the said commissioners) become united subsequently to the passing of this act, it shall be lawful to the said commissioners, upon the application of such united bank, to certify in manner herein-before mentioned the aggregate of the amount of bank notes which such separate banks were previously authorized to issue under the separate certificates previously delivered to them, and so from time to time; and every such certificate shall be published in manner herein-before directed, and from and after such publication the amount therein stated shall be and be deemed to be the limit of the amount of bank notes which such united bank may have in circulation, exclusive of an amount equal to the monthly average amount of the gold and silver coin held by such bank, as herein provided. — § 4.

Issue of Notes for fractional Parts of a Pound prohibited. — All bank notes to be issued or re-issued in Scotland shall be expressed to be for payment of a sum in pounds sterling, without any fractional parts of a pound; and if any banker in Scotland shall, from and after the 6th day of December, 1845, make, sign, issue, or re-issue any bank note for the fractional part of a pound sterling, or for any sum together with the fractional part of a pound sterling, every such banker so making, signing, issuing, or re-issuing any such note as aforesaid shall for each note so made, signed, issued, or re-issued forfeit or pay the sum of 20*l.* — § 5.

Limitation of Bank Notes in Circulation. — From and after the 6th day of December, 1845, it shall not be lawful for any banker in Scotland to have in circulation, upon the average of a period of 4 weeks, to be ascertained as herein-after mentioned, a greater amount of notes than an amount composed of the sum certified by the commissioners of stamps and taxes as aforesaid and the monthly average amount of gold and silver coin held by such banker at the head office or principal place of issue of such banker during the same period of 4 weeks, to be ascertained in manner herein-after mentioned. — § 6.

Issuing Banks to render Accounts weekly. — Every banker who after the 6th day of December, 1845, shall issue bank notes in Scotland shall, on some one day in every week after the 13th day of December, 1845, (such day to be fixed by the commissioners of stamps and taxes), transmit to the said commissioners a just and true account of the amount of bank notes of such banker in circulation at the close of the business on the next preceding Saturday, distinguishing the notes of 5*l.* and upwards, and the notes below 5*l.*, and also an account of the total amount of gold and silver coin held by such banker at the head office or principal place of issue in Scotland of such banker at the close of business on each day of the week ending on the same Saturday, and also an account of the total amount of gold and silver coin in Scotland held by such banker at the close of business on that day; and on completing the first period of 4 weeks, and so on completing each successive period of 4 weeks, every such banker shall annex to

such account the average amount of bank notes of such banker in circulation during the said 4 weeks, distinguishing the bank notes of 5*l.* and upwards and the notes below 5*l.*, and the average amount of gold and silver coin respectively held by such banker at the head office or principal place of issue in Scotland of such banker during the said 4 weeks, and also the amount of bank notes which such banker is, by the certificate published as aforesaid in the London Gazette, authorized to issue under the provisions of this act; and every such account shall specify the head office or principal places of issue in Scotland of such banker, and shall be verified by the signature of such banker or his chief cashier, or in case of a company or partnership by the signature of the chief cashier or other officer duly authorized by the directors of such company or partnership, and shall be made in the form to this act annexed marked (A.); and if any such banker shall neglect or refuse to render any such account in the form and at the time required by this act, or shall at any time render a false account, such banker shall forfeit the sum of 100*l.* for every such offence. — § 7.

What shall be deemed to be Bank Notes in Circulation. — All bank notes shall be deemed to be in circulation from the time the same shall have been issued by any banker, or any servant or agent of such banker, until the same shall have been actually returned to such banker, or some servant or agent of such banker. — § 8.

Commissioners of Stamps and Taxes to make a monthly Return. — From the returns so made by each banker to the commissioners of stamps and taxes the said commissioners shall, at the end of the first period of 4 weeks after said 6th day of December, 1845, and so at the end of each successive period of 4 weeks, make out a general return in the form to this act annexed marked (B.) of the monthly average amount of bank notes in circulation of each banker in Scotland during the last preceding 4 weeks, and of the average amount of all the gold and silver coin held by such banker, and certifying under the hand of any officer of the said commissioners duly authorized for that purpose, in the case of each such banker, whether such banker has held the amount of coin required by law during the period to which the said return shall apply, and shall publish the same in the next succeeding London Gazette in which the same can be conveniently inserted. — § 9.

Mode of ascertaining the average Bank Notes of each Banker in Circulation and Gold Coin, during the first Four Weeks after 31st December, 1845. — For the purpose of ascertaining the monthly average amount of bank notes of each banker in circulation, the aggregate of the amount of bank notes of each such banker in circulation at the close of the business on Saturday of each week during the first complete period of 4 weeks next after the 6th day of December, 1845, shall be divided by the number of weeks, and the average so ascertained shall be deemed to be the average of bank notes of each such bank in circulation during such period of 4 weeks, and so in each successive period of 4 weeks; and the monthly average amount of gold and silver coin respectively held as aforesaid by such banker shall be ascertained in like manner from the amount of gold and silver coin held by such banker at the head office or principal place of issue in Scotland of such banker at the close of business on Saturday in each week during the same period; and the monthly average amount of bank notes of each such banker in circulation during any such period of 4 weeks is not to exceed a sum made up by adding the amount certified by the commissioners of stamps and taxes as aforesaid and the monthly average amount of gold and silver coin held by such banker as aforesaid during the same period. — § 10.

In taking the Account of Coin held by Bankers, Silver Coin not to exceed the Proportion of One-fourth of Gold. — In taking account of the coin held by any such banker as aforesaid, with respect to which bank notes to a further extent than the sum certified as aforesaid by the commissioners of stamps and taxes may, under the provisions of this act, be made and issued, no amount of silver coin exceeding 1-4th part of the gold coin held by such banker as aforesaid shall be taken into account, nor shall any banker be authorized to make and issue bank notes in Scotland on any amount of silver coin held by such banker exceeding the proportion of 1-4th part of the gold coin held by such banker as aforesaid. — § 11.

Commissioners of Stamps and Taxes empowered to cause the Books of Bankers to be inspected. — Whereas in order to ensure the rendering of true and faithful accounts of the amount of bank notes in circulation, and the amount of gold and silver coin held by each banker, as directed by this act, it is necessary that the commissioners of stamps and taxes should be empowered to cause the books of bankers issuing such notes, and the gold and silver coin held by such bankers as aforesaid, to be inspected as herein-after mentioned; be it therefore enacted, that all and every the book and books of any banker who shall issue bank notes under the provisions of this act, in which shall be kept, contained, or entered any account, minute, or memorandum of or relating to the bank notes issued or to be issued by such banker, or of or relating to the amount of such notes in circulation from time to time, or of or relating to the gold and silver coin held by such banker from time to time, or any account, minute, or memorandum the sight or inspection whereof may tend to secure the rendering of true accounts of the average amount of such notes in circulation and gold and silver coin held as directed by this act, or to test the truth of any such account, shall be open for the inspection and examination at all seasonable times of any officer of stamp duties authorized in that behalf by writing signed by the commissioners of stamps and taxes, or any 2 of them; and every such officer shall be at liberty to take copies of or extracts from any such book or account as aforesaid, and to inspect and ascertain the amount of any gold or silver coin held by such banker; and if any banker or other person keeping any such book, or having the custody or possession thereof or power to produce the same, shall, upon demand made by any such officer showing (if required) his authority in that behalf, refuse to produce any such book to such officer for his inspection and examination, or to permit him to inspect and examine the same, or to take copies thereof or extracts therefrom, or of or from any such account, minute, or memorandum as aforesaid, kept, contained, or entered therein, or if any banker or other person having the custody or possession of any coin belonging to such banker shall refuse to permit or prevent the inspection of such gold and silver coin as aforesaid, every such banker or other person so offending shall for every such offence forfeit the sum of 100*l.*: provided always, that the said commissioners shall not exercise the powers aforesaid without the consent of the Lords of the Treasury. — § 12.

All Bankers to return their Names once a Year to the Stamp Office. — Every banker in Scotland who is now carrying on or shall hereafter carry on business as such, other than the Bank of Scotland, the Royal Bank of Scotland, and the British Linen Company, shall, on the 1st of January in each year, or within 15 days thereafter, make a return to the commissioners of stamps and taxes, at their head office in London, of his name, residence, and occupation, or, in the case of a company or partnership, of the name, residence, and occupation of every person composing or being a member of such company or partnership, and also the name of the firm under which such banker, company, or partnership carry on the business of banking, and of every place where such business is carried on; and if any such banker, company, or partnership shall omit or refuse to make such return within 15 days after the said 1st of January, or shall wilfully make other than a true return of the persons as herein required, every banker, company, or partnership so offending shall forfeit or pay the sum of 50*l.*; and the said commissioners of stamps and taxes shall on or before the 1st of March in every year publish in some newspaper circulating within each town or county respectively in which the head office or principal place of issue of any such banker be situated a copy of the return so made by every banker, company, or partnership carrying on the business of bankers within such town or county respectively, as the case may be. — § 13.

Penalty on Banks issuing in excess. — If the monthly average circulation of bank notes of any banker, taken in the manner herein directed, shall at any time exceed the amount which such banker is authorized to issue and to have in circulation under the provisions of this act, such banker shall in every such case forfeit a sum equal to the amount by which the average monthly circulation, taken as aforesaid, shall have exceeded the amount which such banker was authorized to issue and to have in circulation as aforesaid. — § 14.

Bank of England Notes not a legal Tender in Scotland. — Whereas by an act passed in the 3 & 4 Will. 4. intituled "An Act for giving to the Corporation of the Governor and Company of the Bank of England certain Privileges for a limited Period, under certain Conditions," it was enacted, that from and after the 1st of August, 1834, unless and until parliament should otherwise direct, a tender of a note or notes of the governor and company of the Bank of England, expressed to be payable to bearer on demand, should be a legal tender to the amount expressed in such note or notes, and should be taken to be valid as a tender to such amount for all sums above 5*l.* on all occasions on which any tender of money may be legally made, so long as the Bank of England should continue to pay on demand their said notes in legal coin; provided always, that no such note or notes should be deemed a legal tender of payment by the governor and company of the Bank of England, or any branch bank of the said governor and company: and whereas doubts have arisen as to the extent of the said enactment; for removal whereof be it enacted and declared, that nothing in the said last-recited act contained shall extend or be construed to extend to make the tender of a note or notes of the governor and company of the Bank of England a legal tender in Scotland: provided always, that nothing in this act contained shall be construed to prohibit the circulation in Scotland of the notes of the governor and company of the Bank of England, as heretofore. — § 15.

Notes for less than 20*s. not negotiable in Scotland.* — All promissory or other notes, bills of exchange, or drafts, or undertakings in writing, being negotiable or transferable, for the payment of any sum or sums of money, or any orders, notes, or undertakings in writing, being negotiable or transferable, for the delivery of any goods, specifying their value in money less than the sum of 20*s.* in the whole, heretofore made or issued, or which shall hereafter be made or issued in Scotland, shall, from and after the 1st day of January, 1846, be and the same are hereby declared to be absolutely void and of no effect, any law, statute, usage, or custom to the contrary thereof in anywise notwithstanding; and if any person or persons shall, after the 1st day of January, 1846, by any art, device, or means whatsoever, publish or utter in Scotland any such notes, bills, drafts, or engagements as aforesaid for a less sum than 20*s.*, or on which less than the sum of 20*s.* shall be due, and which shall be in anywise negotiable or transferable, or shall negotiate or transfer the same in Scotland, every such person shall forfeit and pay for every such offence any sum not exceeding 20*l.* nor less than 5*l.*, at the discretion of the justice of the peace who shall hear and determine such offence. — § 16.

Notes of 20*s., or above, and less than* 5*l., to be drawn in certain Form.* — All promissory or other notes, bills of exchange, or drafts, or undertakings in writing, being negotiable or transferable, for the payment of 20*s.*, or any sum of money above that sum and less than 5*l.*, or on which 20*s.*, or above that sum and less than 5*l.*, shall remain undischarged, and which shall be issued within Scotland at any time after the 1st day of January, 1846, shall specify the names and places of abode of the persons respectively to whom or to whose order the same shall be made payable, and shall bear date before or at the time of drawing or issuing thereof, and not on any day subsequent thereto, and shall be made payable within the space of 21 days next after the day of the date thereof, and shall not be transferable or negotiable after the time hereby limited for payment thereof, and every endorsement to be made thereon shall be made before the expiration of that time, and to bear date at or not before the time of making thereof, and shall specify the name and place of abode of the person or persons to whom or to whose order the money contained in every such note, bill, draft, or undertaking is to be paid; and the signing of every such note, bill, draft, or undertaking, and also of every such endorsement, shall be attested by 1 subscribing witness at the least; and which said notes, bills of exchange, or drafts, or undertakings in writing, may be made or drawn in words to the purport or effect as set out in the schedules to this act annexed marked (C.) and (D.); and all promissory or other notes, bills of exchange, or drafts, or undertakings in writing, being negotiable or transferable, for the payment of 20*s.*, or any sum of money above that sum and less than 5*l.*, or in which 20*s.*, or above that sum and less than 5*l.*, shall remain undischarged, and which shall be issued in Scotland at any time after the said 1st day of January, 1846, in any other manner than as aforesaid, and also every endorsement on any such note, bill, draft or other undertaking to be negotiated under this act, other than as aforesaid, shall and the same are hereby declared to be absolutely void, any law, statute, usage, or custom to the contrary thereof in anywise notwithstanding: provided always, that nothing in this clause contained shall be construed to extend to any such bank notes as shall be lawfully issued by any banker in Scotland authorized by this act to continue the issue of bank notes. — § 17.

Penalty for Persons, other than Bankers hereby authorized, issuing Notes payable on Demand for less than 5*l.* — If any body politic or corporate or any person or persons shall, from and after the said 1st day of January, 1846, make, sign, issue, or re-issue in Scotland any promissory note payable on demand to the bearer thereof for any sum of money less than the sum of 5*l.*, except the bank notes of such bankers as are hereby authorized to continue to issue bank notes as aforesaid, then and in either of such cases every such body politic or corporate or person or persons so making, signing, issuing, or re-issuing any such promissory note as aforesaid, except as aforesaid, shall for every such note so made, signed, issued, or re-issued forfeit the sum of 20*l.* — § 18.

Penalty for Persons, other than Bankers, uttering or negotiating Notes, Bills of Exchange, &c. — If any body politic or corporate or person or persons shall, from and after the passing of this act, publish, utter, or negotiate in Scotland any promissory or other note (not being the bank note of a banker hereby authorized to continue to issue bank notes), or any bill of exchange, draft, or undertaking in writing, being negotiable or transferable, for the payment of 20*s.*, or above that sum and less than 5*l.*, or on which 20*s.*, or above that sum and less than 5*l.*, shall remain undischarged, made, drawn, or endorsed in any other manner than as is herein-before directed, every such body politic or corporate or person or persons so publishing, uttering, or negotiating any such promissory or other note (not being such bank note as aforesaid), bill of exchange, draft, or undertaking in writing as aforesaid, shall forfeit and pay the sum of 20*l.* — § 19.

Not to prohibit Checks on Bankers. — Nothing herein contained shall extend to prohibit any draft or order drawn by any person on his banker, or on any person acting as such banker, for the payment of money held by such banker or person to the use of the person by whom such draft or order shall be drawn. — § 20.

Mode of recovering Penalties. — All pecuniary penalties under this act may be sued or prosecuted for and recovered for the use of H. M. in the name of H. M.'s advocate general or solicitor general in Scotland, or of the solicitor of stamps and taxes in Scotland, or of any person authorized to sue or prosecute for the same, by writing under the hands of the commissioners of stamps and taxes, or in the name of any officer of stamp duties, by action of debt, bill, plaint, or information in the court of exchequer in Scotland, or, in respect of any penalty not exceeding 20*l.*, by information or complaint before one or more justice or justices of the peace in Scotland, in such and the same manner as any other penalties imposed by any of the laws now in force relating to the duties under the management of the commissioners of stamps; and it shall be lawful in all cases for the commissioners of stamps and taxes, either before or after any proceedings commenced for recovery of any such penalty, to mitigate or compound any such penalty, as the said commissioners shall think fit, and to stay any such proceedings after the same shall have been commenced, and whether judgment may have been obtained for such penalty or not, on payment of part only of any such penalty, with or without costs, or on payment only of the costs incurred in such proceedings, or of any part thereof, or on such other terms as such commissioners shall judge reasonable: provided always, that in no such proceeding aforesaid shall any essoign, protection, wager of law, nor more than one imparlance be allowed; and all pecuniary penalties imposed by or incurred under this act, by whom or in whose name soever the same shall be sued or prosecuted for or recovered, shall go and be applied to the use of H. M., and shall be deemed to be and shall be accounted for as part of H. M.'s revenue arising from stamp duties, any thing in any act contained, or any law or usage, to the contrary in anywise notwithstanding: provided always, that it shall be lawful for the commissioners of stamps and taxes, at their discretion, to give all or any part of such penalties

as rewards to any person or persons who shall have detected the offenders, or given information which may have led to their prosecution and conviction. — § 21.

Interpretation of Act. — The term "bank notes" used in this act shall extend and apply to all bills or notes for the payment of money to the bearer on demand, other than bills and notes of the governor and company of the Bank of England; and the term "banker" shall extend and apply to all corporations, societies, partnerships, and persons, and every individual person carrying on the business of banking, whether by the issue of bank notes or otherwise; and the word "person" used in this act shall include corporations; and the word "coin" shall mean the coin of this realm; and the singular number in this act shall include the plural, and the plural number the singular, except where there is any thing in the context repugnant to such construction; and the masculine gender in this act shall include the feminine, except where there is any thing in the context repugnant to such construction. — § 22.

SCHEDULE (A.)

Name and Title, as set forth in Licence.	Name of the Firm.	Head Office, or principal Place of Issue.	Amount of Circulation authorized by Certificate.	Notes in Circulation during the Week ending Day of .		* Average of 4 Weeks of all Notes.		†Account of Coin held by the Banker at the Head Office or principal Place of Issue, on the Day of .		* Average total Amount of Coin held by the Bank during 4 Weeks ending	
				5*l.* and upwards.	Under 5*l.*	5*l.* and upwards.	Under 5*l.*	Gold.	Silver.	Gold.	Silver.
								£	£		

Held on each Day of the Week preceding that Day.		
	Gold.	Silver.
Monday -		
Tuesday -		
Wednesday		
Thursday -		
Friday -		
Saturday -		

* To be inserted at the end of each period of 4 weeks.

† To be inserted at the end of each week.

I being [the banker, chief cashier, managing director, or partner of the bank, *or other officer duly authorized by the director, as the case may be,*] do hereby certify, that the above is a true account of the notes in circulation and coin held by the said bank during the week above written.
Dated the day of 18 . [*Signed*]

SCHEDULE (B.)

Name and Title, as set forth in Licence.	Name of the Firm.	Head Office or principal Place of Issue.	Amount of Circulation authorized by Certificate.	Average Amount of Notes in Circulation during the 4 Weeks ending the Day of .			Average total Amount of Coin held during 4 Weeks ending .	
				5*l.* and upwards.	Under 5*l.*	Total.	Gold.	Silver.

I hereby certify, that each of the bankers named in the above return, who have issued an amount of notes beyond that authorized in their certificate [with the exception of *A. B.* or *C. D., as the case may be*] have held an amount of gold and silver coin not less than that which they are required to hold during the period to which this return refers.
Dated

Officer of the Stamps.]

SCHEDULE (C.)

[*Place*] [*Day*] [*Month*] [*Year*]
Twenty-one days after date I promise to pay to *A. B.* of [*place*], or his order, the sum of for value received
by *C. D.*
Witness, *E. F.*

And the endorsement, toties quoties.
[*Day*] [*Month*] [*Year*]
Pay the contents to *G. H.* of [*place*], or his order.
Witness, *J. K.* *A. B.*

SCHEDULE (D.)

[*Place*] [*Day*] [*Month*] [*Year*]
Twenty-one days after date pay to *A. B.* of [*place*], or his order, the sum of value received, as advised
by *E. D.*
To *E. F.* of [*place*].
Witness, *G. H.*

And the endorsement, toties quoties.
[*Day*] [*Month*] [*Year*]
Pay the contents to *J. K.* of [*place*], or his order.
Witness, *L. M.* *A. B.*

An Account of the Scotch Banks empowered to issue Notes, specifying the maximum authorised Issue of each, under the 8 & 9 Vict. c. 38., with other Particulars.

Names of Banks.	Head Office.	When established.	Branches and Sub-Branches.	Number of Partners.	Capital advanced.	Circulation authorised by 8 & 9 Vict. c. 38.
					£	£
Bank of Scotland - - -	Edinburgh	1695	33	654	1,000,000	300,485
Royal Bank of Scotland - -	Ditto	1727	6	854	2,000,000	183,000
British Linen Company - -	Ditto	1746	43	206	500,000	438,024
Dundee Banking Company - -	Dundee	1763	1	57	60,000	33,451
Perth Banking Company - -	Perth	1766	3	185	100,000	38,656
Aberdeen Banking Company -	Aberdeen	1767	15	370	240,000	88,467
Commercial Bank of Scotland -	Edinburgh	1810	52	550	600,000	374,880
National Bank of Scotland - -	Ditto	1825	34	1482	1,000,000	297,024
Aberdeen Town and County Bank -	Aberdeen	1825	10	489	150,000	70,133
Union Bank of Scotland - -	Glasgow	1830	30	598	1,000,000	327,223
Ayrshire Banking Company -	Ayr	1831	12	109	50,000	53,656
Western Bank of Scotland - -	Glasgow	1832	39	703	1,000,000	284,282
Central Bank of Scotland - -	Perth	1834	7	405	65,000	42,933
North of Scotland Banking Company	Aberdeen	1836	27	1605	300,000	154,319
Clydesdale Banking Company -	Glasgow	1838	11	947	500,000	104,028
Eastern Bank of Scotland - -	Dundee	1838	4	552	600,000	33,636
Caledonian Banking Company -	Inverness	1838	10	938	75,000	53,434
Edinburgh and Glasgow Bank -	Edinburgh	1839	20	1546	1,000,000	136,657
City of Glasgow Bank - -	Glasgow	1839	6	906	1,000,000	72,921
			363		11,240,000	3,087,209

The provisions in the act 8 & 9 Vict. c. 37., with regard to banking in Ireland, do not differ materially from those in the preceding act relating to Scotland. The prohibition that formerly existed against joint-stock banks carrying on business in Dublin or anywhere within 50 miles thereof is repealed; the charter of the Bank of Ireland is prolonged till January, 1855, when it may be dissolved on notice; notes of the Bank of England are declared not to be legal tender in Ireland; and notes for less than 20*s.* are not to be negotiable.

An Account of the Irish Banks empowered to issue Notes, specifying the maximum authorised Issue of each, under the 8 & 9 Vict. c. 37., with other Particulars.

Names of Banks.	Head Office.	When established.	Branches and Sub-Branches.	Number of Partners.	Capital advanced.	Circulation authorised by 8 & 9 Vict. c. 37.
					£	£
Bank of Ireland - - -	Dublin	1783	24	- -	3,000,000	3,738,428
Provincial Bank of Ireland -	London	1825	36	867	500,000	927,667
National Bank of Ireland - -	London	1835	38	913	350,000	761,757
National Bank of Ireland at Clonmel	- -	- -	- -	1050	- -	66,428
National Bank of Ireland at Carrick on Suir - - - -	- -	- -	- -	973		24,084
Ulster Banking Company - -	Belfast	1836	13	489	200,000	311,079
Belfast Banking Company - -	Belfast	1827	22	264	125,000	281,611
Northern Banking Company -	Belfast	1825	12	179	150,000	213,410
						6,354,494

Total authorised Maximum Circulation of the U. Kingdom.

	£
Bank of England (variable).	
English Private Banks - - - - - - - -	5,011,097
——— Joint-Stock Banks - - - - - - -	3,477,321
Scotch Banks - - - - - - - - -	3,087,209
Irish Banks - - - - - - - - -	6,354,494

Being £17,920,121, exclusive of Issue of Bank of England.

An Account of the Notes in Circulation of the Bank of England, and of the other Banks of Issue in England and Wales, Scotland, and Ireland, specifying also the Bullion in the Bank of England.

Four Weeks ending	England.			Scotland.	Ireland.		Total.	Bullion in the Bank of England.
	Bank of England.	Private Banks.	Joint Stock Banks.	Chartered, Private, and Joint Stock Banks.	Bank of Ireland.	Private and Joint Stock Banks.		
	£	£	£	£	£	£	£	£
24 July, 1841 -	17,976,000	5,907,682	3,418,810	3,181,594	3,055,025	1,905,672	35,444,783	5,011,000
21 August, — -	17,928,000	5,844,300	3,215,253	3,074,393	2,950,875	1,868,361	34,881,182	4,801,000
18 September, — -	17,969,000	5,768,136	3,311,941	3,092,549	2,877,925	1,929,906	34,049,457	4,803,000
16 October, — -	17,340,000	6,253,964	3,519,384	3,203,703	3,060,750	2,185,398	35,563,199	4,290,000
13 November, — -	17,065,000	6,288,723	3,421,135	3,383,036	3,333,375	2,611,314	36,102,583	4,218,000
11 December, — -	16,292,000	5,718,211	3,217,812	3,448,660	3,303,275	2,581,713	34,561,671	5,031,000
8 January, 1842 -	16,293,000	5,478,189	3,042,197	3,070,075	3,205,875	2,515,677	33,605,013	5,629,000
5 February, — -	17,402,000	5,532,524	3,068,901	2,922,882	3,279,075	2,534,039	34,739,421	5,602,000
5 March, — -	16,894,000	5,299,455	2,990,986	2,811,109	3,188,750	2,407,625	33,591,925	6,281,000
2 April, — -	16,674,000	5,289,050	3,047,656	2,670,290	3,074,125	2,259,556	33,014,677	7,006,000
30 April, — -	18,404,000	5,482,189	3,160,900	2,590,715	3,100,625	2,111,322	34,849,751	7,082,000
28 May, — -	17,891,000	5,365,654	3,101,540	2,951,383	3,093,900	1,963,152	34,366,629	7,383,000
25 June, — -	17,543,000	4,995,594	2,850,532	2,887,038	2,901,525	1,769,184	32,946,873	7,846,000
23 July, — -	19,908,000	5,166,581	2,939,195	2,715,680	2,892,775	1,680,987	35,303,218	8,883,000
20 August, — -	20,351,000	5,150,628	2,823,090	2,674,835	2,831,750	1,632,617	35,463,920	9,570,000
17 September, — -	19,914,000	5,098,259	2,819,749	2,648,549	2,806,025	1,663,012	34,949,594	9,816,000
15 October, — -	19,503,000	5,488,661	3,064,539	2,743,795	3,041,150	2,002,784	35,843,929	9,801,000
12 November, — -	20,104,000	5,434,822	3,196,964	2,891,865	3,162,200	2,126,829	36,916,680	9,907,000
10 December, — -	18,841,000	5,085,885	3,001,590	3,091,228	3,138,525	2,104,855	35,263,083	10,511,000
7 January, 1843 -	18,283,000	4,942,825	2,839,909	2,770,838	3,112,950	2,099,641	34,049,163	11,054,000
4 February, — -	21,108,000	5,024,716	2,908,005	2,629,691	3,197,275	2,117,341	36,985,028	10,933,000
4 March, — -	20,340,000	4,785,724	2,844,077	2,588,370	3,196,125	2,097,225	35,851,521	10,984,000
1 April, — -	19,539,000	4,716,506	2,862,986	2,457,604	3,085,400	2,019,740	34,681,236	11,420,000
29 April, — -	20,329,000	4,990,006	3,111,448	2,487,311	3,153,350	1,971,750	36,042,865	11,316,000
27 May, — -	19,422,000	4,765,578	3,017,167	2,843,162	3,206,200	1,861,357	35,115,464	11,325,000
24 June, — -	18,411,000	4,503,478	2,863,779	2,869,863	3,105,150	1,734,730	33,488,000	11,873,000
22 July, — -	19,809,000	4,460,098	2,840,312	2,665,326	3,089,100	1,681,958	34,545,794	11,872,000
19 August, — -	20,051,000	4,332,476	2,782,312	2,667,378	3,018,750	1,681,584	34,533,500	11,973,000
29 September, — -	19,132,000	4,288,180	2,763,302	2,659,176	2,975,950	1,699,946	33,518,554	12,250,000
14 October, — -	19,024,000	4,721,109	3,130,002	2,762,353	3,232,575	2,058,845	34,928,884	12,086,000
11 November, — -	19,554,000	4,904,574	3,315,318	2,945,030	3,511,475	2,404,045	36,634,442	12,025,000
9 December, — -	18,791,000	4,533,048	3,161,033	3,166,920	3,502,475	2,376,676	35,531,152	12,996,000
6 January, 1844 -	18,964,000	4,822,675	3,234,999	2,901,746	3,489,650	2,361,189	35,774,259	14,638,000
3 February, — -	21,828,000	4,980,138	3,446,433	2,791,403	3,581,000	2,429,565	39,056,539	15,480,000
2 March, — -	21,471,000	4,992,709	3,427,189	2,684,191	3,609,000	2,428,498	38,612,587	16,011,000
30 March, — -	20,842,000	4,983,646	5,502,363	2,610,712	3,573,100	2,424,072	37,935,893	16,322,000
27 April, — -	21,839,000	5,295,239	3,752,867	2,714,627	3,625,925	2,357,446	39,585,104	15,844,000
25 May, — -	21,504,000	5,142,830	3,680,413	3,041,079	3,663,500	2,241,722	39,273,544	15,752,000
22 June, — -	20,634,000	4,743,057	3,665,104	3,117,988	3,488,300	2,080,277	37,728,726	15,898,000
20 July, — -	21,448,000	4,624,179	3,340,326	2,903,322	3,440,700	1,974,284	37,730,811	15,485,000
17 August, — -	21,980,000	4,550,353	3,204,460	2,894,853	3,378,125	1,993,533	38,001,324	15,227,000
14 September, — -	21,285,000	4,338,569	3,158,290	2,940,456	3,359,150	2,052,262	37,133,727	15,291,000
12 October, — -	21,029,000	4,674,162	3,331,516	2,987,665	3,597,850	2,456,261	38,076,454	14,832,000
9 November, — -	21,998,000	4,639,171	3,219,984	3,284,295	3,896,750	2,832,397	39,870,597	14,111,000
7 December, — -	20,986,000	4,442,725	3,086,676	3,486,818	3,900,275	2,945,016	38,847,540	14,450,000
4 January, 1845 -	20,301,000	4,429,454	3,056,862	3,159,450	3,917,800	3,065,751	37,930,317	14,867,000
1 February, — -	21,619,000	4,577,405	3,137,455	3,070,058	3,983,050	3,115,066	39,502,034	14,821,000
1 March, — -	21,080,000	4,441,507	3,089,879	2,986,708	3,991,050	3,130,508	38,689,652	15,410,000
29 March, — -	20,660,000	4,449,864	3,147,835	2,950,870	3,946,625	3,105,552	38,260,746	16,066,000
26 April, — -	22,078,000	4,680,648	3,306,245	3,001,240	4,036,400	3,016,231	40,118,764	15,924,000

An Account of the Notes in Circulation of the different Banks of Issue in Scotland and Ireland at the undermentioned Dates.

Four Weeks ending	Scotland.	Ireland.		Total.
	Chartered, Private and Joint-Stock Banks.	Bank of Ireland.	Private and Joint-Stock Banks.	
24 May, 1845	3,357,251	4,029,575	2,897,787	10,284,613
21 June, —	3,485,531	3,882,600	2,736,432	10,104,563
19 July, —	3,333,906	3,860,475	2,633,657	9,828,038
16 August, —	3,303,255	3,776,775	2,582,384	9,662,414
13 September, —	3,341,397	3,712,725	2,547,130	9,601,252
11 October, —	3,428,074	3,907,025	2,926,265	10,261,364
8 November, —	3,593,988	4,374,850	3,449,690	11,418,528
6 December, —	3,804,031	4,404,975	3,311,855	11,520,861

BANKS (SAVINGS'). It has been seen (Dictionary, p. 117.), that the public has sustained a considerable loss from having to pay a larger sum to the trustees of Savings' Banks and Friendly Societies, on account of interest, than the dividends on the stock and other public securities purchased by the money received from them have amounted to. This source of loss has, however, been either entirely or in a great degree obviated by the act 7 & 8 Vict. c. 83., which has reduced the interest payable to the trustees of savings' banks from 3*l.* 16*s.* 0½*d.* to 3*l.* 5*s.* per cent.; and which has also enacted that the rate of interest payable to depositors shall not exceed 3*l.* 0*s.* 10*d.* per do. This act has farther raised the maximum amount of the government annuity that may be purchased by depositors in savings' banks and others from 20*l.* to 30*l.*

CANTON. — We subjoin some details, supplementary to those in the Dictionary, respecting the trade of this great emporium, and that of China generally, in 1844, &c.

I.—General View of the (legalised) Import Trade to Foreign Countries, at the Port of Canton, during the Year 1844, specifying the Description and Quantities of Commodities imported, as well as their estimated Value, and distinguishing the Nations to which the Ships belonged in which they were imported, viz.:—

Description of Commodities.	Quantities, and in what Ships imported.									Aggregate Quantities imported.	Estimated Value in Spanish Dollars, at 4*s.* 4*d.* Sterling.
	British.	American.	French.	Dutch.	Belgian.	Danish.	Swedish.	German.	Portuguese Lorchas.		
Areca, or betel nuts - piculs	15,565	927	-	-	1,375	-	-	1,359	11,784	31,010	112,516
Bicho de mar - - —	122	- -	-	6	-	-	-	-	1,818	1,946	56,484
Birds' nests, edible - catties	266	- -	-	2,200	-	-	-	-	2,933	5,399	60,441
Clocks, watches, &c. - value	31,335	5,966	-	-	-	-	-	-	2,600	39,901	39,901
Cochineal - - catties	7,542	5,586	-	3,725	-	-	-	-	-	16,853	22,742
Cornelians - - No.	205,475	- -	-	-	-	-	-	-	-	205,475	12,365
— beads - - catties	635	- -	-	-	-	-	-	-	-	635	795
Cotton - - - piculs	759,838	19,630	-	937	-	-	1,841	-	5,658	787,904	7,063,888
Cottons, long cloth, grey pieces	671,449	90,523	-	-	2,400	-	-	-	37,928	802,300	2,185,965
— — white —	438,647	6,398	-	300	300	-	-	-	10,133	455,778	1,677,403
— — twilled —	4,370	116,140	-	-	-	-	-	-	1,541	122,051	322,044
— cambrics and muslins —	6,267	- -	54	-	-	-	-	-	200	6,521	22,878
— chintzes and prints —	37,743	3,140	-	306	-	50	-	-	6,647	47,886	144,562
— handkerchiefs - doz.	44,940	250	-	1,300	-	1,081	-	-	6,002	53,573	133,512
— not enumerated - value	41,820	30,548	-	-	800	-	-	-	-	73,168	73,168
Cotton yarn, and thread - piculs	27,301	1,788	-	-	-	353	-	-	1,242	30,684	769,011
Cow bezoar - - catties	86	- -	-	-	-	-	-	-	-	86	1,302
Earthenware - - value	2,345	25	-	-	-	-	-	-	-	2,370	2,370
Elephants' teeth - catties	41,567	- -	-	-	-	-	-	-	-	41,567	27,575
Fish maws - - piculs	1,556	- -	-	-	-	-	-	-	305	1,861	83,575
Flints - - - —	7,077	- -	-	-	9	-	-	628	-	7,714	3,895
Glass and glass wares - value	4,240	30	-	500	-	-	-	-	340	5,110	5,110
Ginseng - - - piculs	40	2,475	-	-	-	-	-	-	-	2,515	140,156
Gold and silver thread - catties	59	- -	-	-	-	-	-	-	-	59	2,075
Gum olibanum - - piculs	4,689	- -	-	-	-	-	-	-	56	4,745	27,450
— myrrh - - —	228	- -	-	-	-	-	-	-	-	228	1,720
— not enumerated - value	2,635	- -	-	-	-	-	-	-	300	2,933	2,935
Horns, buffalo & bullocks piculs	74	- -	-	-	-	27	-	-	-	101	2,517
— rhinoceros - —	42	- -	-	-	-	-	-	-	5	47	2,375
Linen, fine - - pieces	32	- -	-	-	-	-	-	-	-	32	1,034
Mother-of-pearl shells - piculs	345	- -	-	-	-	-	-	-	-	345	1,763
Metals, copper wrought - —	457	- -	-	-	-	-	-	-	13	470	9,445
— iron ditto - —	60,863	2,929	1	1,361	-	-	-	-	2,051	67,205	136,202
— steel, raw - —	1,203	- -	-	397	-	-	-	-	-	1,600	6,440
— tin in blocks - —	1,823	1,088	-	2,975	-	-	-	-	213	6,099	110,135
— lead in pigs - —	1,282	22,598	-	-	-	-	-	-	-	23,880	114,830
— spelter in plates - —	2	306	-	-	361	-	-	-	-	669	4,715
— tin plates - boxes	5,332	198	-	-	-	-	-	-	616	6,146	37,040
Nutmegs - - - catties	700	- -	-	-	-	-	-	-	625	1,325	541
Pepper - - - piculs	5,858	6,818	-	2,570	147	-	-	-	124	15,517	82,875
Putchneck - - —	4,832	- -	-	-	-	-	-	-	8	4,840	44,467
Rattans - - - —	13,635	1,746	990	7,984	2,254	557	-	77	2,055	29,298	101,440
Rice and paddy - - —	52,136	48,646	-	4,525	3,504	1,200	-	-	800	110,811	205,464
Rose maloes - - catties	1,094	- -	-	-	-	-	-	-	-	1,094	562
Saltpetre - - - piculs	2,167	- -	-	-	-	-	-	-	-	2,167	17,328
Sharks' fins - - —	5,469	- -	-	-	-	-	-	-	391	5,860	111,347
Skins and furs - - No.	10,882	17,962	-	-	-	-	-	-	-	28,844	48,522
Smalts - - - piculs	258	- -	-	9	-	-	-	-	8	275	15,135
Soap, common - - catties	37,836	- -	-	-	-	-	-	-	-	37,836	3,696
Seahorse teeth - - —	2,261	- -	-	-	-	-	-	-	-	2,261	715
Wine, beer, and spirits - value	14,420	1,510	412	-	1,144	8	-	-	156	17,650	17,650
Woods, sandal wood - piculs	8,791	960	251	2,597	-	-	-	-	227	12,826	115,080
— sapan wood - —	449	179	-	-	-	-	-	-	1,576	2,204	3,981
— not enumerated - value	- -	- -	-	-	-	-	-	-	3,500	3,500	3,500
Woollens, brd. woollens changs	235,789	615	2,753	112	3,575	4,765	-	-	16,710	264,319	1,534,018
— narrow ditto - —	286,985	968	-	-	-	195	-	-	14,569	302,717	435,911
— long ells - —	330,196	- -	-	-	-	-	-	-	-	330,196	438,956
— camlets - —	283,092	4,858	-	15,400	1,100	4,145	-	-	14,243	322,838	659,375
— bombazets - —	39,062	- -	-	-	-	-	-	-	-	39,062	65,682
— bunting - —	11,238	- -	-	-	-	-	-	-	-	11,238	17,543
— blankets - pairs	3,170	- -	-	-	100	-	-	-	400	3,670	22,876
— not enumerated value	1,672	- -	-	-	-	-	-	-	-	1,672	1,672
Miscellaneous imports - —	110,865	18,650	10,466	5,902	3,103	236	250	60	22,070	172,583	172,583
Value of imports -	15,506,240	1,320,170	33,823	231,708	60,517	59,990	18,234	5,743	614,824	Total -	17,843,219
										Or, £	3,866,037

II.—General View of the (legalised) Export Trade to Foreign Countries, at the Port of Canton, during the Year 1844, specifying the Description and Quantities of Commodities exported, as well as their estimated Value, and distinguishing the Nations to which the Ships belonged in which they were exported, viz.:—

Description of Commodities.	Quantities, and in what Ships exported.									Aggregate Quantities exported.	Estimated Value in Dollars, at 4*s.* 4*d.* sterling.
	British.	American.	French.	Dutch.	Belgian.	Danish.	Swedish.	German.	Portuguese Lorchas.		
Alum - - - piculs	39,781	- -	-	-	-	-	-	-	-	39,781	$75,352
Aniseed, star - - —	853	8	-	316	200	-	-	200	-	1,577	14,605
———, oil - - —	185	31	-	-	-	-	-	-	-	216	29,962
Arsenic - - - —	17	- -	-	-	-	-	-	-	-	17	208
Bangles - - - boxes	223	- -	1	-	-	-	-	-	-	224	13,442
Bamboo ware - - piculs	89	113	4	-	2	-	-	-	-	208	3,527
Brass leaf - - - boxes	353	- -	-	-	-	-	-	-	4	400	18,951
Bone and horn ware - catties	202	27	-	-	-	-	-	-	-	229	347
Camphor - - - —	559	150	1	40	-	-	-	-	-	750	18,047
Canes of all sort - - thousd.	742	- -	-	-	-	-	-	-	-	742	9,232
Capoor cutchery - - piculs	355	- -	-	-	-	-	-	-	-	355	2,665
Cassia lignea - - - —	14,401	5,244	501	1,310	-	-	60	300	-	21,816	205,202
——— buds - - - —	161	69	-	-	50	-	-	160	-	440	6,424
——— oil - - - —	24	- -	-	-	-	-	-	2		26	4,002
China root - - - —	4,807	320	-	500	100	-	-	-	-	5,727	20,055
——— ware - - - —	4,225	725	85	66	1	-	-	-	-	5,102	115,326
——— crockery - - - —	68	- -	-	-	-	-	-	-	-	68	342
Clothes, ready-made - catties	209	1,119	-	-	-	-	-	-	-	1,328	1,284
Copper, tin, and pewter ware - - - piculs	140	51	13	-	-	-	-	-	-	204	9,834
Crackers and fireworks - boxes	13,660	20,095	47	250	-	-	90	-	-	34,142	25,686
Cubebs - - - catties	621	- -	-	-	-	-	-	-	-	621	125
Fans of all sorts - - - —	5,873	15,980	1,757	435	-	-	-	-	-	24,045	23,827
Furniture and woodware piculs	164	102	-	-	-	-	-	-	-	266	6,682
Galangal root - - - —	497	20	-	-	50	-	-	-	-	567	1,548
Glass and glass ware - - —	97	- -	1	-	-	-	-	-	-	98	2,030
Glass beads - - - boxes	3,448	- -	-	-	-	-	-	3	209	3,660	73,205
Glue - - - piculs	68	15	-	-	-	-	-	-	-	83	1,171
Grass cloth - - - catties	1,400	10,977	-	-	-	-	-	-	-	12,377	10,176
Hartall or orpiment - piculs	164	74	-	-	-	-	-	-	-	238	2,862
Ivory ware - - catties	388	151	6	4	22	-	-	-	-	571	1,800
Kittysols - - - boxes	6,712	241	1	-	-	-	-	-	-	6,954	76,523
Lacquered ware - - piculs	297	115	40	8	4	-	2	-	-	466	25,239
Mats of all sorts - - - —	3,805	10,403	-	10	-	-	294	-	-	14,512	112,707
Mother-of-pearl ware - catties	1,885	3,932	86	5	22	-	203	-	-	6,133	9,215
Musk - - - —	26	10	1	-	-	-	-	-	-	36	2,730
Nankeens and dyed cottons - - - piculs	643	17	-	-	-	-	-	-	-	660	33,785
Oil paintings - - - No.	51	59	48	51	4	-	-	-	-	213	1,192
Pictures on rice paper - - —	3,830	800	600	336	253	-	-	-	-	5,819	290
Paper of all kinds - - piculs	2,444	20	5	257	-	-	-	-	54	2,780	36,139
Quicksilver - - - —	461	20	-	-	-	-	-	-	-	481	51,485
Preserves - - - boxes	7,583	6,929	51	857	49	-	20	25	-	15,514	61,562
Rattan work - - - piculs	258	591	7	-	-	-	-	-	-	856	19,183
Rhubarb - - - —	2,077	412	1	86	24	-	-	35	-	2,635	118,955
Silk, raw - - - —	4,835	146	-	1	-	-	-	-	-	4,982	1,916,325
———, coarse and refuse —	2,684	- -	-	-	-	-	-	-	-	2,684	280,580
———, thread and ribands - catties	9,447	4,609	-	-	-	-	-	-	-	14,056	72,312
———, piece goods - - - —	66,460	129,144	-	1,827	-	-	645	-	-	198,076	1,510,126
Silk and cotton, and silk and woollen mixtures - - —	11,132	- -	-	-	-	-	-	-	-	11,132	15,867
Shoes (women's) - - —	131	400	-	-	-	-	-	-	-	531	460
Soy - - - piculs	1,108	10	2	-	-	-	-	-		1,120	9,029
Sugar, raw - - - —	63,064	4	-	-	-	-	-	-	1	63,069	379,885
——— candy - - - —	32,277	- -	-	-	-	-	-	-	1	32,278	260,546
Tea - - - - —	404,007	115,746	759	15,931	128	-	4,303	3,372	7	544,253	19,307,759
Tinfoil - - - - —	63	- -	-	-	-	-	-	-	-	63	2,567
Tobacco - - - - —	123	4	-	-	-	-	-	-	-	127	1,187
Turmeric - - - —	252	- -	-	-	-	-	-	-	-	252	1,416
Tortoiseshell ware - catties	242	8	3	-	1	-	-	-	-	254	860
Trunks, leather, &c. - nests	516	162	32	-	5	-	-	-	5	720	17,064
Vermilion - - boxes	1,730	109	-	-	-	-	-	-	-	1,839	95,817
Miscellaneous articles - value	260,473	- -	723	5,627	182	-	2,030	2,060	-	395,165	395,165
Value of exports - £	17,925,360	6,686,171	37,130	572,188	9,002	-	153,688	122,888	7,522	Total $	25,513,949
										Or, £	5,528,022

III.—A Return of the Number and Tonnage of Merchant Vessels which arrived at and departed from the Port of Canton during the Year ending the 31st December, 1844, distinguishing the Countries to which they belonged.

Arrived.			Departed.		
Under what Colours.	Number of Vessels.	Tonnage.	Under what Colours.	Number of Vessels.	Tonnage.
British - - -	228	111,350	British - - -	228	112,142
American - - -	57	23,273	American - - -	49	21,600
French - - -	2	751	French - - -	2	632
Dutch - - -	11	3,878	Dutch - - -	9	3,013
Belgian - - -	2	1,151	Belgian - - -	2	1,151
Danish - - -	2	591	Danish - - -	1	219
Swedish - - -	2	581	Swedish - - -	2	581
Hamburgh - - -	1	230	Hamburgh - - -	1	230
Bremen - - -	1	294	Bremen - - -	1	294
Prussian - - -	- -	- -	Prussian - - -	1	320
Total - - -	306	142,099	Total - - -	296	140,182

But in addition to the trade carried on with the port of Canton, we carried on during the same year a considerable trade with the ports of Amoy and Shanghai. And

taking the latter into account, the total amount of the legitimate trade carried on under British flags with China in 1844 will be —

	Value of Imports.	Value of Exports.
Canton - - - -	£ 3,359,686	£ 3,883,828
Amoy - - - -	180,000?	170,000?
Shanghai - - - -	501,335	487,529
	4,041,021	4,541,357

The statement for Amoy is conjectural, as the returns embrace only one quarter. There is no return from Ningpo.

It is obvious, however, that these returns are most defective, from their omitting all reference to the quantities of opium imported into China. Though not recognised by the Chinese laws, every body knows that opium is by far the most important and valuable of all the foreign articles brought into the empire; and such being the case, it is difficult to perceive the wisdom of omitting all reference to it in the accounts sent home by authority. Such omission renders them of comparatively little value.

During the year ended the 30th of June, 1837, no fewer than 21,509 chests of opium, worth 14,287,309 dollars, were imported into China, principally into the Canton river. (See Dict. art. CANTON.) And immense as this importation may seem, we are assured that in 1844 it was still greater. We subjoin an

Account, stated in Pounds' Weight, of the Total Quantities of Tea exported from Canton in 1844, specifying the Countries for which the same were shipped and the Quantity shipped for each.

The United Kingdom - - -	lbs.	52,179,533	Cape of Good Hope - - - - - lbs. 8,864
The United States - - - -		15,825,800	Peru - - - - - - 43,675
Holland - - - - - -		2,338,867	Mexico - - - - - - 2,488
France - - - - - -		101,256	Brazil - - - - - - 6,000
Belgium - - - - - -		17,109	Nova Scotia - - - - - 130,800
Hanse Towns - - - - -		449,643	Destination unknown - - - - 334,423
India - - - - - -		470,887	
Australia - - - - - -		557,765	Total 72,567,111
East India Islands - - - -		28,001	

Account of the Exports of Tea from China for the U. Kingdom during the Year ended the 30th June, 1845, specifying the different Varieties of Tea, and the Quantities of each.

Varieties (Black).	Quantities.	Varieties (Green).	Quantities.
	lbs.		lbs.
Congou - - - - - -	36,012,538	Hyson Skin - - - - -	333,731
Souchong - - - - - -	1,347,764	Young Hyson - - - - -	3,004,922
Caper - - - - - -	1,367,294	Twankay - - - - -	3,257,083
Pekoe - - - - - -	627,893	Hyson - - - - -	2,108,350
Orange Pekoe - - - - -	1,832,314	Imperial - - - - -	1,234,887
Sorts and H. M. - - - -	456,607	Gunpowder - - - - -	2,376,283
Total - -	41,644,410	Total - -	12,315,256

Total Exports of Black and Green for the U. Kingdom, in 106 Ships, 53,959,666 lbs.

Export of Teas to the United States, in 50 Vessels, during the Year ending June 30th, 1845: —

Total Green - - - - - - - -	13,802,099 lbs.
Total Black - - - - - - - -	6,950,459 —
Total Green and Black - - - - - - -	20,752,459 lbs.

Currency. — Doubts having been entertained respecting the value of the coins current in Hong Kong and its dependencies, the following rates at which such coins are made legal tender were fixed by a proclamation dated the 1st of May, 1845: —

"The gold mohur of the East India Company's territory, coined since the 1st day of September, 1835, at the rate of 29*s*. 2*d*. sterling money of the United Kingdom.

"The dollar of Spain, Mexico, or the South American States, at the rate of 4*s*. 2*d*. sterling.

"The rupee of the East India Company's territory, coined since the 1st day of September, 1835, at the rate of 1*s*. 10*d*. sterling; and the half rupee, quarter rupee, and eighth of rupee pieces, in proportion.

"The cash, or copper coin current in China, at the rate of 288 cash for 1*s*. sterling."

The following proviso establishes with respect to silver currency the same principle that prevails in England: —

"Provided always nevertheless, and we do further ordain and declare, that nothing herein contained shall be deemed or taken to render it compulsory on any person to accept at any one payment a larger amount in silver coins of the United Kingdom of lower denomination than 1*s*., or in the half, quarter, or eighth rupee pieces herein-before mentioned, than the equivalent to 20*s*. sterling money, or a larger amount in copper coins of the United Kingdom, or in the Chinese copper coins before mentioned, than the equivalent to 1*s*. sterling money.

The unfavourable opinions alluded to in the Dictionary (p. 231.) in regard to the salubrity of Hong Kong, would appear, though there be still some doubt on the subject, to be well-founded. There seems, also, to be a growing conviction in the public mind that, even were it moderately healthy, Hong Kong is not in a proper situation for being made the principal centre and *point d'appui* of our trade with China. The island of Chusan would, no doubt, be far preferable for such purpose; and it were

much to be wished that the Chinese government could be prevailed upon to cede it, or some other island in the same vicinity, to us in lieu of Hong Kong. Chusan is remarkably well situated for maintaining an easy intercourse with (and if needs be for commanding,) the ports near the embouchures of the great rivers Hoang Ho and Yang-tse-Kiang, the grand commercial channels and, as it were, arteries of the empire. In this respect the opening of the trade with the port of Shanghai promises to be of very great advantage. It is situated in the S. part of the prov. of Kiang-Su, at a considerable distance from the sea, on the river Woo-Sung, in about lat. 31° 10′ N., long. 120° 50′ E. The river, which may be navigated by large ships for a considerable distance above the town, crosses the grand canal, and, consequently, makes Shanghai an *entrepôt* for all the vast and fertile countries traversed by the canal and by the great rivers with which it is connected; and hence the present importance of this emporium, as evinced by the extent of our trade with it during the first year of its being opened; and hence, also, the infinitely greater importance to which its commerce will hereafter most probably attain.

We regret to have to observe, that its questionable salubrity and inconvenient situation are not the only, nor, perhaps, the greatest difficulties with which the settlement at Hong Kong has to contend. Here, as in Australia and almost all our other colonies, the regulations with regard to the sale of land have produced the greatest dissatisfaction. Indeed, the fair presumption would seem to be that our colonial empire is to be sacrificed to the most worthless of all worthless theories; for such the new plan of exacting high prices for unoccupied lands in distant colonies most certainly is. Notwithstanding the patronage it has met with, this scheme has not a single good quality to recommend it; but is, from beginning to end, a tissue of extravagant assumptions, quackery, and absurdity.

COLLISION (Fr. *Abordage*), in a general sense, is the act of any two or more bodies coming forcibly together; but in commercial navigation it means the shock of two ships coming into sudden and violent contact at sea, by which one or both may be more or less injured.

From the great increase of navigation, the risk of accidents by collision at sea has been proportionally augmented; and it is, therefore, of importance to be able satisfactorily to determine by whom the loss should, in such cases, be borne. This, however, is by no means an easy matter; and the laws of different countries, and the opinions of the ablest jurists, have differed widely with respect to it.

Every master of a ship is bound, as well by the duty he owes to his employers and to those on board his ship, as by positive rule, to keep a proper watch at sea, especially in channels much frequented by shipping, and to use every precaution to avoid coming into contact with other vessels. In order still better to provide against danger, and to obviate disputes, the Trinity House promulgated on the 30th of October, 1840, the Rule of Navigation given below. And though not in itself a law, all masters not complying with this rule will, in ordinary cases, be held to be guilty of unseamanlike conduct, and their owners or themselves will be responsible for the consequences. But it is, at the same time, to be borne in mind that no rule of this sort is to be regarded as inflexible; and that no master will be warranted in abiding by it when by doing so he must plainly incur danger. A. may be in his proper course; but if by pursuing it he will run a great risk of coming into collision with B., who is upon a wrong course, he is bound to alter his course so as to avoid the collision. The fact of one master being ignorant, careless, or in fault, is no reason why another should not use every means in his power to provide for the safety of his ship, and consequently of the lives and property entrusted to his care.

The conditions under which cases of collision take place may differ extremely. Thus, 1st, it may be occasioned by circumstances beyond the power of controul, as by the violence of the wind or waves dashing or impelling the ships together; or, 2d, it may be merely accidental, as in a fog at sea or otherwise, without blame being imputable to either party; or, 3d, it may be owing to the culpable negligence or misconduct of one party or both. In adjudicating upon losses growing out of collisions that have taken place under such different circumstances, the conclusions must also be very different.

With respect to the first class of cases there is little difficulty; and all authorities agree that the loss should be borne by the party on whom it falls. In the second case the rule to be followed is not quite so obvious: according to the Roman law, the loss arising from all collisions where blame could not be imputed to either party was borne by the sufferer; and this principle has been ingrafted into the law of England. (*Marshall on Insurance*, c. 12. s. 2.) The law of Rome has not, however, been in this respect followed by most maritime states, the usual practice in them being, in cases of accidental collision without blame, to divide the damage equally between both parties. (*Ordonnance of* 1681, lib. iii. tit. xii. art. 10., with the Observations of Valin.) This, also, is the rule sanctioned by the law of England in cases where both parties are to

blame, but where the blame cannot be discriminated. Those cases in which the blame is clearly ascribable to either party present no difficulty.

The leading doctrines of the law of England with regard to collisions have been clearly and succinctly stated by Lord Stowell. "In the first place," says his lordship, "a collision may happen without blame being imputable to either party, as when the loss is occasioned by a storm or any other *vis major*. In that case the misfortune must be borne by the party on whom it happens to light; the other not being responsible to him in any degree. Secondly, a misfortune of this kind may arise where both parties are to blame, where there has been a want of due diligence or of skill on both sides; in such a case the rule of law is, that the loss must be apportioned between them, as having been occasioned by the fault of both of them. Thirdly, it may happen by the misconduct of the suffering party only; and then the rule is, that the sufferer must bear his own burden. Lastly, it may have been the fault of the ship which ran the other down, and in this case the innocent party would be entitled to an entire compensation from the other." (2 *Dodson's Admiralty Reports*, 83.)

We may add, that the rule of the equal division of the damage where both vessels are to blame has been, since Lord Stowell's time, fully recognised and finally established by a decision of the House of Lords, on an appeal from Scotland.

Various authorities have spoken disparagingly of the rule now referred to, and have called it a *judicium rusticorum*. But its policy has been successfully vindicated by Valin. "C'étoit," says he, "le moyen le plus propre à rendre les capitaines ou maîtres des navires extrêmement attentifs à éviter tout abordage, surtout ceux des bâtimens foibles et plus susceptibles d'être incommodés par le moindre choc, en leur rendant toujours présent la crainte de supporter la moitié du dommage qu'ils en pourroient recevoir. Et si l'on dit qu'il auroit été plus simple et plus court de laisser pour le compte particulier d'un chacun le dommage qu'il auroit reçu, comme provenant d'un cas fortuit; la réponse est qu'alors les capitaines de gros navires n'auroient plus craint de heurter les bâtimens d'une beaucoup moindre force que le leurs; rien donc de plus juste que la contribution par moitié."—(*Commentaire sur Ordonnance de* 1681, ii. 179, ed. 1776.)

In apportioning the damage in cases where both parties have been in fault, the question occurs, whether the damage done to the cargo shall be taken into account or left out in the estimate on which the apportionment is to be made. This knotty point has been differently decided in different countries; but according to the existing law of England, it would be included in the estimate. It is, however, to be observed, that the statutes by which the liability of owners is limited to the value of the ship and freight apply to cases of damage by collision. (For further observations on this curious and important subject, in addition to Valin and the other authorities already referred to, the reader may consult the valuable chapter on Collision added by Mr. Serjeant Shee to his edition of Lord Tenterden's work on the Law of Shipping.) We subjoin the

RULE OF NAVIGATION ISSUED BY THE TRINITY HOUSE.

The attention of this Corporation having been directed to the numerous severe, and in some instances fatal accidents, which have resulted from the collision of vessels navigated by steam, and it appearing to be indispensably necessary, in order to guard against the recurrence of similar calamities, that a regulation should be established for the guidance and government of persons intrusted with the charge of such vessels; and whereas

I. "*The recognised Rule for Sailing Vessels* is, that those having the wind fair shall give way to those on a wind;

"That when both are going by the wind, the vessel on the starboard tack shall keep her wind, and the one on the larboard tack bear up strongly, passing each other on the larboard hand;

"That when both vessels have the wind large or a-beam, and meet, they shall pass each other in the same way on the larboard hand, to effect which two last-mentioned objects the helm must be put to port;"

And as steam-vessels may be considered in the light of vessels navigating with a fair wind, and *should give way to sailing vessels on a wind of either tack*, it becomes only necessary to provide a rule for their observance when meeting other steamers, or sailing vessels going large.

Under these considerations, and with the object before stated, this Board has deemed it right to frame and promulgate the following rule, which, on communication with the Lords Commissioners of the Admiralty, the Elder Brethren find has been already adopted in respect of steam-vessels in her Majesty's service; and they desire earnestly to press upon the minds of all persons having charge of steam-vessels the propriety and urgent necessity of a strict adherence thereto: viz.

II. "*Rule for Steam Vessels on different Courses.* When such vessels must inevitably or necessarily cross so near that, by continuing their respective courses, there would be a risk of their coming in collision, each vessel shall put her helm to port, so as always to pass on the larboard side of each other.

"A steam-vessel passing another in a narrow channel must always leave the vessel she is passing on the larboard hand." By order.

Trinity House, London,
30th October, 1840.

J. HERBERT, Secretary.

COMPANIES. An act was passed in 1844, the 7 & 8 Vict. c. 90., for the registration, incorporation, and regulation of Joint Stock Companies. It contains several judicious regulations; but the experience of the last twelve months has shown that a much more stringent measure is required to prevent the gross and wide-spread abuses of which these Companies have been and may be made the instruments. It is, indeed,

next to certain that the law in respect to them will speedily undergo numerous modifications; and such being the case, it would serve no good purpose to lay any abstract of the above act before the reader. Such of our readers as wish for full information on this subject may refer to Mr. Wordsworth's work on "The Law of Railway, Banking, Mining, and other Joint Stock Companies," by far the best treatise on the subject.

CORN LAWS. We took leave to state, in a tract which we published on the Corn Laws in 1841, that the first really bad harvest that occurred would certainly make an end of them. —(p. 35.) And it would seem that this result, which, indeed, was sufficiently obvious, is in a fair way of being realised. It is doubtful whether the last harvest was in any considerable degree deficient; but it has been pretty generally believed that such was the case; and this belief, combined with the sudden development and rapid progress of the potato disease, by exciting general and apparently well-founded apprehensions of scarcity and even famine, has roused the popular feeling against the corn laws to such an extent that their total abolition may be speedily expected. And such has always been, and ever will be, the case when necessary or rather indispensable reforms are indefinitely postponed. Had the sliding-scale been abandoned in 1841 or 1842, and a low fixed duty been then imposed on foreign corn when entered for consumption, the fair presumption is, that the arrangement would have been generally acquiesced in, and that the present emergency would not have occurred. But the retention of the sliding-scale, with its consequent uncertainty, and the formidable difficulties which it throws in the way of importation except when the home prices have attained to an oppressive height, has excited a great deal of discontent amongst those portions of the mercantile and manufacturing classes that are least disposed to violent proceedings, and has afforded to others the most convenient means for inflaming popular prejudices by all sorts of exaggeration, mis-statement, and abuse. A division in the Cabinet on the subject is understood to have all but subverted the ministry of Sir Robert Peel; and many who in a more tranquil period might have preferred adopting some middle course, seem now to be impressed with the belief that, whether right or wrong, it is no longer practicable; and that the period has arrived when every vestige of the corn laws will have to be swept from the statute-book.

Considering that this subject had been previously discussed *usque ad nauseam*, it will not appear surprising that the endless speeches that have been made, and the many documents that have been put forth respecting it within the last two or three years, should contain nothing either peculiarly novel or striking. The following declaration, which has been subscribed by many of the leading merchants and bankers of London, though tainted with the prevailing spirit of exaggeration, is, perhaps, the best to which the present crisis has given birth; and it is especially valuable for showing the pernicious influence of the sliding-scale in periods like the present, when, owing to the inferior quality of the wheat brought to market, average prices are moderate and the duties high, notwithstanding the anticipations of scarcity. We subjoin the declaration in question.

Declaration of the undersigned Merchants and Bankers of the City of London on the Subject of the Corn Laws. 3d December, 1845.

We, the undersigned merchants, bankers, traders, and others, inhabitants of London, deem it to be our imperative duty, in the present serious and alarming condition of the country in reference to the supply of the main articles of the food of the people, and the laws by which that supply is restricted, to make this deliberate and solemn declaration of our opinions, and of the reasons on which they are founded.

We fully recognise and adopt the views upon the subject of free commercial regulations in general, which were embodied in the petition of the merchants of London, presented to the House of Commons by the present Lord Ashburton in the year 1820, and we are satisfied that all further investigation and all subsequent experience has amply confirmed the truth of the principles enunciated in that most important document.

With the petitioners on that occasion we fully and entirely agree, "that of the numerous protective and prohibitory duties of our commercial code, it may be proved, that while all operate as a heavy tax on the community at large, very few are of any ultimate benefit to the classes in whose favour they were originally instituted, and none to the extent of the loss occasioned by them to other classes."

This objection, true of all protective duties, we believe to be particularly applicable to the laws which regulate and restrict the supply of the food of the people at large.

We believe that the great practical rule of leaving all commerce unfettered, applies more peculiarly, and on still stronger grounds of justice, as well as of policy, to the corn trade than to any other.

We are fully convinced that the impolicy and injustice of all protective laws, and especially of corn laws, have been established by an overwhelming mass of general reasoning, and this reasoning has been amply confirmed by varied and extensive experience.

That the baneful and fatal effects of these laws on our international relations has been shown in promoting jealous feelings and retaliatory tariffs on the part of foreign countries, in engendering national animosities, and in weakening the bonds of friendly intercourse and reciprocal benefit, by which the beneficence of Providence, when uninterrupted by the folly or wickedness of man, would bind nations together in Christian amity and mutual good service.

That the general benefit to mankind, in the increased abundance of material products, and the growing sense of mutual assistance and benefit, which would arise from free international intercourse, has been seriously diminished, and in the place thereof has been substituted a constant system of injurious and irritating commercial restrictions, leading to increased danger of warlike collision, and all its train of attendant evils, social, economical, and moral.

That we have further seen the unfortunate consequences of these laws upon our internal condition, in disturbing the natural distribution of capital in the cultivation of the soil, in creating feelings of sus-

picion and hostility between numerous and powerful classes of the community, in causing uncertainty and apprehension on the part of the cultivators of the soil as to their permanent condition, and a consequent want of firmness, confidence, and steadiness in the pursuit of their important vocation, and in the application of further capital to the improvement of the land; in fomenting angry discussions, recrimination, and exasperation, between the consumers of food and the producers of it, highly detrimental to the effectual prosecution of industrious pursuits, and fatal to the present peace and harmony of society; in perpetual vacillation on the part of the legislature, and endless changes and confusion in the laws, themselves the most conclusive proof of the inefficiency and unsoundness of those laws.

That these laws have altogether failed to secure either plenty, cheapness, regularity of supply, steadiness of price, or independence of foreign support; that they have not realised any one of the advantages which the supporters of these laws attributed to them, and for the sake of which they were enacted; whilst we have experienced, under their operation, all the evils which were predicted as their inevitable consequence.

That protection, which must always be the fruitful source of irregularity, of scarcity, and of dearness, has been found to be peculiarly productive of these results, when applied to regulate and restrict the supply of the food of the people.

That further, in addition to the direct effect of these laws upon all our national and social interests, they have invariably been found to augment the evil which must occasionally arise from monetary derangement.

That in addition to these evils necessarily incident to a system of corn laws, whatever form they may assume, further evils of a special and peculiar kind are inseparably connected with the present sliding scale of duties.

That under this system the duty upon the import of foreign corn increases in proportion as the quality of our home-produced corn has deteriorated; in other words, that prohibition on foreign supply gains strength in proportion as the efficiency of our home resources is weakened.

That a law, of which this is the necessary result, must be at once impolitic, unjust, and oppressive, and that the actual realisation at the present moment of this result, is now producing feelings of serious alarm on the part of the reflecting, and of bitter indignation on the part of the suffering, classes of the community.

That supplies of foreign corn, destined for the relief of the people of this country, have been excluded from our ports by the high duty, which, under our present sliding scale, is the inevitable consequence of the defective quality of our own harvest, and thus the unfortunate accident of an unfavourable season, sufficiently distressing in itself, is greatly aggravated by the interference of laws which render the defective quality of our own harvest the cause of increased restriction upon foreign supply.

That the present condition of the country, the extensive failure of the last harvest, in quality as much as in quantity, the serious and rapidly increasing destruction of the great subsidiary article of food — the potato, the concomitant dearth which prevails over an extensive portion of Europe, the peculiar and disastrous effect in the present exigency of our sliding scale of duties, the fact that cargoes of grain which would otherwise have been brought into the ports of this country have been excluded by the high duties of that sliding scale — that is, by the inferior quality of our harvest — and have passed on to the relief of other countries not subjected to such impolitic restrictions; that all these considerations of immediate practical urgency, backed by the rapidly spreading conviction that corn laws, whatever form they may assume, are as detrimental to the well-understood interest of the agriculturist as they are fatal to the prosperity of trade and the extension of commerce; that they are as impolitic with respect to the producer as they are unjust to the consumer, demand the immediate and earnest attention of the government and the legislature.

That, finally, we declare our deliberate conviction, that no necessity can justify the legislature in tampering with the food of the people, or impeding the free purchase of that article on which depends the existence of a large portion of the community; that the removal, therefore, of all restrictions upon the import of articles of food is essential to the general prosperity, as well as to the social peace of this country; that it is a measure dictated by all sound principles; confirmed by a long and fatal experience of the effects of an opposite course; that it is demanded by the want and pressing necessities of the labouring classes; that it is sanctioned by the judgment of the educated part of the community; that the present condition of the country renders it a measure of immediate necessity, the delay of which must inflict cruel hardships on the labouring classes, must seriously interfere with all industrious pursuits, and by pertinaciously repudiating the obvious and natural means by which the sufferings attendant on a bad harvest might be alleviated, must create an universal feeling of dissatisfaction and ill-will, dangerous to the peace of society and to the safety of the empire.

In conclusion, we recommend that a memorial, embodying the substance of the foregoing declaration, be drawn up, extensively signed by our fellow-citizens, and presented to the First Lord of the Treasury without delay.

But though we agree with all that is stated in these resolutions in condemnation of the sliding-scale of duties, we are by no means clear that it will be found to be the best policy to open the ports to unrestricted importation without any duty. The subject is difficult, and one on which experience throws but little light. But, on the whole, we are pretty well satisfied that the preferable plan would be to open the ports under a fixed duty of about *5s.* a quarter on wheat and on other grain in proportion, accompanied with a corresponding drawback. We make this statement on general grounds, and without any reference to the peculiar burdens that have been supposed to affect the agriculturists, though these should neither be forgotten nor overlooked. It would be easy to show that in scarce years a duty of this amount would fall wholly on the foreigner, without affecting prices, or narrowing importation; while, in years of unusual plenty, the drawback would facilitate exportation, and would, consequently, tend to steady prices, and to prevent them from falling so low as to injure the farmer and obstruct improvement. It is further also to be borne in mind, that the system which it is now proposed wholly to abolish has been maintained in one form or other since the Revolution; that it is believed alike by its opponents and supporters to have raised prices, and therefore (for the one is a consequence of the other) occasioned the extension of agriculture; and that it is the part of a prudent government, while it corrects what is objectionable and mischievous, to have a care how it takes any step that may expose the most important branch of industry, and the population dependent upon it, to sudden and dangerous vicissitudes. But, even if our limits permitted, it would be to little purpose to insist on these or any similar considerations. The selfish and stupid pertinacity with which the agriculturists have opposed every approach to a more liberal

system has roused a spirit which will not be satisfied with anything short of a complete abandonment of all restrictions. The time for compromise and arrangement would appear to have gone by. *Cum ventre humano tibi negotium est, nec rationem patitur, nec æquitate mitigatur, nec ulla prece flectitur populus.* (Seneca, de Brev. Vitæ, c. 18.) And it is infinitely better to make an end of the matter at once, than, by attempting to introduce any intermediate system, however well devised, to prolong the pernicious trade of agitation. But, happen what may, the agriculturists need not despond. Their position is more secure than they imagine. They have, in truth, little or nothing to fear from the downfall of the protective system. There is no real room or ground for thinking that it will occasion such a fall of average prices as will do them any material injury. The notions current in this country respecting the extreme cheapness of corn in foreign ports, are, we are sorry to say, wholly without foundation. Neither is it by any means necessary for the well-being of the agriculturists that prices should be maintained at their present elevation. Since 1815 they have fallen more than 30*s.* a quarter, and there has, notwithstanding, been a vast increase of production and a very considerable increase of rent in the interval. How idle, then, is it to suppose that agriculture can be seriously, or even perceptibly, affected by a farther fall of from 5*s.* to 8*s.* a quarter, which is as much certainly as will be occasioned by the abolition of the corn laws! The measure will disappoint alike the fears and apprehensions of the one party, and the exaggerated expectations of the other. The chances, indeed, are ten to one that the agriculturists will gain by the change: it will undoubtedly give greater confidence to those engaged in agricultural pursuits; it will teach them to depend for success on skill, science, and industry, and no longer to place a deceitful reliance on the worthless resource of Custom-house regulations and parliamentary majorities; and it will identify their interests in opinion as well as in fact with those of the public.

We subjoin a Statement, on the compilation of which we have bestowed a good deal of care, of the extent of land under different species of crops in the different divisions of the U. K., and of the produce of such crops, &c. — (See p. 26.)

COTTON MANUFACTURE, SCOTLAND. We are indebted for the following Statements, on the accuracy of which every dependence may be placed, to Dr. Watt of Glasgow.

Statement of the Quantity of Cotton Wool consumed in Scotland from 1820 to 1844 inclusive.

Year.	Bales.	Average Weight ℔ Bale.	Total Weight.	Average Consumption in Periods of Five Years.	
		Lbs.	*Lbs.*	*Bales.*	*Lbs.*
1820	52,103	258	13,442,574		
1821	52,908	258	13,650,264		
1822	55,447	267	14,804,349		
1823	54,891	275	15,095,025		
1824	54,702	273	14,933,646	54,010	14,385,172
1825	56,995	278	15,844,610		
1826	56,117	294	16,498,398		
1827	72,655	297	21,578,535		
1828	74,037	297	21,988,989		
1829	80,242	294	23,591,148	68,009	19,900,336
1830	79,801	298	23,780,698		
1831	85,929	306	26,294,274		
1832	88,162	311	27,418,382		
1833	86,964	326	28,350,264		
1834	95,603	330	31,548,990	87,292	27,478,522
1835	89,415	333	29,775,195		
1836	100,904	343	34,610,072		
1837	101,857	346	35,242,522		
1838	112,726	346	39,003,196		
1839	98,425	343	33,759,775	100,665	34,478,152
1840	122,946	367	45,121,182		
1841	98,469	367	36,138,123		
1842	97,998	375	36,749,250		
1843	118,950	379	45,082,052		
1844	112,222	381	42,756,582	110,117	41,169,437

Note. The number of spindles in Glasgow and Lanarkshire is 908,020; the proportional consumption of cotton should be 52·5 ℔ Cent.

Renfrewshire - -	445,840	25·8
Other parts of Scotland -	374,768	21·7
Total Spindles - -	1,728,628	100·0

Statement of the Cotton Spinning in Glasgow and Neighbourhood, June, 1845.

Number of Spindles.	Estimated Value of Factories.	Estimated Numbers of Workers employed.	Estimated Average Weekly Wages ℔ Worker.	Estimated Total Weekly Wages.
784,756	784,756*l.*	7,847	8*s.* to 9*s.*	3,138*l.* 16*s.* to 3,531*l.* 3*s.*

Statement of Power-Looms in Glasgow and Neighbourhood, June, 1845.

Number of Looms.	Estimated Value of Factories.	Estimated Numbers of Workers employed.	Estimated Average Weekly Wages ℔ Worker.	Estimated Total Weekly Wages.
17,620	264,300*l.*	11,200	8*s.* to 9*s.*	4480*l.* to 5040*l.*

Note A. The engines employed in working the above machinery are nominally of 3,705 horse power, but their real working power may be reckoned at from 30 to 50 per cent. additional.

Note B. The number of spindles in Glasgow and Lanarkshire is - - - - - 52·5 ℔ cent.
Renfrewshire - - - - - - 25·8
Other parts of Scotland - - - - - 21·7
100·0

The number of power-looms in Glasgow and Lanarkshire is - - - - 79·0 ℔ cent.
Renfrewshire - - - - - 8·0
Other parts of Scotland - - - - 13·0
100·0

Account of the Extent of Land in the United Kingdom under the principal Descriptions of Crops; the average Rate of Produce per Acre; the total Produce; the Amount of Seed; the Produce under deduction of Seed; and the total Value of such Produce.

	Crops.	Acres in Crop.		Produce per Acre.	Total Produce.		Seed (1-7th of Produce).	Produce under Deduction of Seed.		Price per Quarter.	Total Value.		
England.	Wheat	3,800,000		*Quarters.* 4	*Quarters.* 15,200,000		*Quarters.* 2,171,429	*Quarters.* 13,028,571		52*s.*	£ 33,874,284	*s.* 12	*d.* 0
	Barley	1,500,000		4¼	6,375,000		910,714	5,464,286		30*s.*	8,196,429	0	0
	Oats and rye	2,500,000		5	12,500,000		1,785,714	10,714,286		25*s.*	13,392,857	10	0
	Beans and peas	500,000		3¾	1,875,000		267,857	1,607,143		35*s.*	2,812,500	5	0
	Potatoes, turnips, and rape	2,000,000				35,950,000			30,814,286				
	Clover	1,300,000		7*l.* per acre.							23,100,000	0	0
	Fallow	1,500,000											
	Hops	52,000		15*l.* per acre.							780,000	0	0
	Gardens	100,000	13,252,000	15*l.* per acre.							1,500,000	0	0
													83,656,071 7 0
Scotland.	Wheat	350,000		*Quarters.* 3½	1,225,000		175,000	1,050,000		50*s.*	2,625,000	0	0
	Barley	450,000		4	1,800,000		257,143	1,542,857		28*s.*	2,159,999	16	0
	Oats	1,300,000		5	6,500,000		928,571	5,571,429		25*s.*	6,964,286	5	0
	Beans and peas	50,000		3	150,000		21,428	128,572		30*s.*	192,858	0	0
	Fallow	100,000				9,675,000			8,292,858				
	Potatoes	200,000											
	Turnips	450,000		7*l.* per acre.							7,700,000	0	0
	Clover	450,000											
	Flax	20,000		8*l.* per acre.							160,000	0	0
	Gardens	35,000	3,405,000	15*l.* per acre.							525,000	0	0
													20,327,144 1 0
Ireland.	Wheat	450,000		*Quarters.* 3	1,350,000		(Seed 1-6th.) 225,000	1,125,000		48*s.*	2,700,000	0	0
	Barley	400,000		3½	1,400,000		233,333	1,166,667		26*s.*	1,516,667	2	0
	Oats	2,800,000		5½	15,400,000		2,566,667	12,833,333		25*s.*	16,041,666	5	0
	Potatoes	2,000,000		6*l.* per acre.		18,150,000			15,125,000		12,000,000	0	0
	Fallow	200,000											
	Flax	200,000		8*l.* per acre.							1,600,000	0	0
	Gardens	15,000	6,065,000	12*l.* per acre.							180,000	0	0
													34,038,333 7 0
	Totals		22,722,000			63,775,000			54,232,144				138,021,549 15 0

We subjoin

An Account of the Exports of Wheat and Flour from the United States for the 13 years ended with 1843.

Years.	England.		British American Colonies.		British West Indies.		Cuba.		Brazil.		Total Export to all Foreign Markets.	
	Bushels Wheat.	Barrels Flour.	Bushels Wheat.	Barrels Flour.	Bushels Wheat.	Barrels Flour.	Bushels Wheat.	Barrels Flour.	Bushels Wheat.	Barrels Flour.	Bushels Wheat.	Barrels Flour.
1831	362,153	865,744	12,505	150,795	—	100,382	—	97,999	—	190,870	408,445	1,806,529
1832	55,050	95,868	20,777	135,640	—	100,167	—	98,248	—	103,289	83,304	864,919
1833	—	21,707	31,421	168,127	—	100,157	—	119,197	—	259,533	32,221	955,768
1834	—	19,487	23,247	134,975	—	95,816	—	102,837	—	152,603	36,948	835,352
1835	—	5,376	—	76,405	—	118,307	—	93,511	—	161,460	47,762	779,396
1836	—	161	2,082	42,300	2,062	70,305	—	92,390	—	118,470	2,026	505,400
1837	—	—	—	23,316	—	68,323	—	55,537	—	60,480	17,303	318,719
1838	—	8,295	6,076	29,591	137	75,524	—	79,861	—	125,275	6,921	448,161
1839	6,033	167,582	72,113	149,407	14,129	139,340	—	90,459	—	177,337	96,325	923,151
1840	607,108	605,778	1,066,604	432,356	33,743	232,329	788	69,819	—	197,823	1,720,860	1,897,501
1841	119,854	205,144	695,389	377,806	41,116	246,465	—	69,387	16,457	282,406	868,585	1,515,817
1842	143,330	204,896	655,503	369,048	14,920	237,478	4,179	46,846	—	189,317	817,958	1,283,602
1843	—	14,214	293,842	190,322	17,399	170,577	—	29,437	—	192,454	311,685	841,474
Average	99,502	170,323	221,498	175,391	9,500	135,005	382	80,411	1,266	170,716	342,709	997,771

Agricultural Products of the United States, in 1844, according to the Official Returns.

Wheat	95,607,000	bushels	
Barley	3,672,000	—	
Oats	172,247,000	—	
Rye	26,450,000	—	
Buck Wheat	9,071,000	—	
Indian Corn	421,953,000	—	
Potatoes	99,493,000	—	
Hay	17,715,000	tons.	
Flax and Hemp	22,800,000	lbs.	
Tobacco	151,705,000	—	
Cotton	872,107,000	—	
Rice	311,759,000	—	
Silk	396,790	—	
Sugar	210,107,000	—	

GLASS. We are glad to have to state that the glass manufacture has been emancipated from all fiscal restraints, the duties on glass having been abolished by the act 8 Vict. c. 6., which took effect from the 5th of April, 1845. The beneficial influence of this liberal and most judicious measure is already obvious in the increased cheapness and greater variety of descriptions of glass in the market; and there can be no doubt that its advantages will become still more and more obvious from the facilities it gives for the introduction of improvements, and, consequently, for meliorating the quality as well as reducing the cost of one of the most useful and admirable of the products of art and industry.

GOLD (PRODUCE OF) IN RUSSIA. The subjoined statements, taken from the Russian official paper, entitled *Supplément d'Intérieur au Journal de St. Petersbourg*, for the 22d of March, 1845, show that the productiveness of the gold washings (*sables aurifères*) of Eastern Siberia continues rapidly to increase. So extraordinary is their progress that in the course of last year (1844) these washings produced no fewer than 967 poods 26 liv. $48\frac{8}{96}$ zolot., whereas in 1835 they produced only 93 poods 12 liv. $46\frac{1}{4}$ zolot., and in 1830 no more than 5 poods, 32 liv. $59\frac{1}{2}$ zolot.! In addition to the above, the Oural mountains produced last year 310 poods 12 liv. $78\frac{72}{96}$ zolot., the washings in the Steppe of the Kirghises 5 poods, 5 liv. 18 zolot., and the mines of Kolyvan and Nertchinsk a further quantity which, in the absence of correct returns, may be estimated at about 50 poods, making a grand total of rather more than 1333 poods! * When converted into English weight, this quantity is equivalent to 48,126·632 lbs. avoirdupois, or 58,487·226 lbs. Troy; which at 46*l.* 14*s.* 6*d.* per lb. Troy is in sterling money 2,732,815*l.* 12*s.* 8*d.* And, on the hypothesis in the Dictionary (art. Precious Metals), that 1-5th or 20 per cent. may be added to this sum for gold not brought to account because of the duty, the total produce will amount to the immense sum of 3,279,378*l.* 15*s.* 2*d.*

IMPORTATION and EXPORTATION, the bringing of commodities from and sending them to other countries. A very large portion of the revenue of Great Britain being derived from customs duties, or from duties on commodities imported from abroad; and drawbacks being given on many, and bounties on a few articles exported; the business of importation and exportation is subjected to various regulations, which must be carefully observed by those who would avoid incurring penalties, and subjecting their property to confiscation. The regulations referred to are embodied in the act 8 & 9 Vict. c. 86., which came into operation on the 4th August, 1845. We subjoin a full abstract of this important statute.

[General Regulations.

No Goods to be landed nor Bulk broken before Report and Entry.—No goods shall be unladen from any ship arriving from parts beyond the seas at any port or place in the U. K. or in the Isle of Man, nor shall bulk be broken after the arrival of such ship within 4 leagues of the coasts thereof respectively, before due report of such ship and due entry of such goods shall have been made, and warrant granted in manner herein-after directed; and no goods shall be so unladen, except at such times and places, and in such manner, and by such persons, and under the care of such officers, as is and are herein-after directed; and all goods not duly reported, or which shall be unladen contrary hereto, shall be forfeited; and if bulk be broken contrary hereto, the master of such ship shall forfeit the sum of 100*l.*; and if, after the arrival of any ship within 4 leagues of the coast of the U. K. or of the Isle of Man, any

* A pood is usually reckoned at 36 lbs. avoirdupois; but its exact amount is 36 lbs. 1 oz. 11 drs., 100 lbs. Russian being equal to 90·26 lbs. avoirdupois. The pood is taken at its correct amount in the calculations in the text.

alteration be made in the stowage of the cargo of such ship, so as to facilitate the unlading of any part of such cargo, or if any part be staved, destroyed, or thrown overboard, or any package be opened, such ship shall be deemed to have broken bulk: provided always, that the several articles herein-after enumerated may be landed in the U. K. without report, entry, or warrant; (that is to say,) diamonds and bullion, fresh fish of British taking and imported in British ships, and lobsters, fresh, however taken or imported.—§ 2.

Manifest.

All British Ships to have Manifests.—No goods shall be imported into the U. K. or the Isle of Man from parts beyond seas in any British ship, unless the master have on board a manifest of such goods, made out and dated and signed by him at the place or respective places where the same, or the different parts of the same, was or were taken on board, and authenticated in the manner herein-after provided; and every such manifest shall set forth the name and the tonnage of the ship, the name of the master and of the place to which the ship belongs, and of the place or places where the goods were taken on board respectively, and of the place or places for which they are destined respectively, and shall contain a particular account and description of all the packages on board, with the marks and numbers thereon, and of the sorts of goods and different kinds of each sort contained therein, to the best of the master's knowledge, and the general denomination of the contents of every package containing the following articles imported from any foreign place in Europe, namely, cambrics or lawns, leather gloves, manufactures of silk, tobacco, cigars, or snuff, and the particulars of such goods as are stowed loose, and the names of the respective shippers and consignees, as far as the same can be known to the master; and to such particular account shall be subjoined a general account or recapitulation of the total number of the packages of each sort, describing the same by their usual names, or by such descriptions as the same can best be known by, and the different goods therein, and also the total quantities of the different goods stowed loose; and all such cambrics or lawns, leather gloves, manufactures of silk, tobacco, cigars, or snuff not so manifested shall be forfeited.—§ 3.

Manifest to be produced to Officers in Colonies.—Before any ship shall be cleared out or depart from any place in any of the British possessions abroad, with any goods for the U. K. or for the Isle of Man, the master of such ship shall produce the manifest to the collector or comptroller of the customs, or other proper officer, who shall certify upon the same the date of the production thereof to him: provided always, that in all places within the territorial possessions of the East India Company the collector of sea customs or other proper officer shall authenticate the manifest as aforesaid.—§ 4.

Manifest if wanting, or if Goods missing, Master to forfeit 100*l.*—If any goods be imported into the U. K. or into the Isle of Man in any British ship without such manifest, or if any goods contained in such manifest be not on board, the master of such ship shall forfeit the sum of 100*l.*—§ 5.

Manifest to be produced within Four Leagues.—The master of every ship required to have a manifest on board shall produce such manifest to any officer of the customs who shall come on board his ship after her arrival within 4 leagues of the coast of the U. K. or of the coast of the Isle of Man, and who shall demand the same, for his inspection; and such master shall also deliver to any such officer who shall be the first to demand it, a true copy of such manifest, signed by the master, and shall also deliver another copy to any other officer of the customs who shall be the first to demand the same within the limits of the port to which such ship is bound; and thereupon such officers respectively shall notify on such manifest and on such copies the date of the production of such manifest and of the receipt of such copies, and shall transmit such copies to the collector and comptroller of the port to which such vessel is first bound, and shall return such manifest to the master; and if such master shall not in any case produce such manifest or deliver such copy, he shall forfeit the sum of 100*l.*—§ 6.

Report.

Master within 24 *Hours and before breaking Bulk shall report.*—The master of every ship arriving from parts beyond the seas at any port in the U. K. or in the Isle of Man, whether laden or in ballast, shall within 24 hours after such arrival, and before bulk be broken, make due report of such ship, and shall make and subscribe a declaration to the truth of the same before the collector or comptroller of such port; and such report shall contain an account of the particular marks, numbers, and contents of all the different packages or parcels of goods on board such ship, and the particulars of such goods as are stowed loose, to the best of his knowledge, and the general denomination of the contents of every package containing the following articles imported from any foreign place in Europe, namely, cambrics or lawns, leather gloves, manufactures of silk, tobacco, cigars, or snuff, and of the place or places where such goods were respectively taken on board, and of the burden of such ship, and of the country where such ship was built, or if British of the port of registry, and of the country of the people to whom such ship belongs, and of the name and country of the person who was master during the voyage, and of the number of the people by whom such ship was navigated, stating how many are subjects of the country to which such ship belongs, and how many are of some other country; and in such report it shall be further declared whether and in what cases such ship has broken bulk in the course of her voyage, and what part of her cargo, if any, is intended for importation at such port, and what part, if any, is intended for importation at another port in the U. K. or at another port in the Isle of Man respectively, and what part, if any, is prohibited to be imported except to be warehoused for exportation only, and what part, if any, is intended for exportation in such ship to parts beyond the seas, and what surplus stores or stock remain on board such ship, and if a British ship, what foreign-made sails or cordage, not being standing or running rigging, are in use on board such ship; and the master of any ship who shall fail to make such report, or who shall make a false report, shall forfeit the sum of 100*l.*—§ 7.

Bond to maintain Africans.—The master of every vessel coming from the coast of Africa, and having taken on board at any place in Africa any person or persons being or appearing to be natives of Africa, shall, in addition to all other matters, state in the report of his vessel how many such persons have been taken on board by him in Africa; and any such master failing herein shall forfeit the sum of 100*l.*: provided also, that the master or owner or owners of such vessel, or some or one of them, at the time of making such report, be required to enter into bond to H. M. in the sum of 100*l.*, conditioned to keep harmless any parish or any extra-parochial or other place maintaining its own poor against any expence which such parish or other place may be put to in supporting any such person during their stay in the U. K.; and any such master, owner or owners, refusing or neglecting to enter into such bond, shall forfeit the sum of 200*l.*—§ 8.

Packages reported "Contents unknown" may be opened and examined.—If the contents of any package so intended as aforesaid for exportation in the same ship to parts beyond the seas shall be reported by the master as being unknown to him, it shall be lawful for the officers of the customs to open and examine such package on board, or to bring the same to the Queen's warehouse for that purpose; and if there be found in such package any goods which may not be entered for home use, such goods shall be forfeited, or if the goods be such as may be entered for home use, the same shall be chargeable with the duties of importation, unless in either case the commissioners of customs, in consideration of the sort or quality of such goods, or the small rate of duty payable thereon, shall see fit to deliver the same for exportation.—§ 9.

Master to deliver Manifest, &c.—The master of every ship shall at the time of making such report deliver to the collector or comptroller the manifest of the cargo of such ship, where a manifest is required, and, if required by the collector or comptroller, shall produce to him any bill or bills of lading, or a true copy thereof, for any and every part of the cargo laden on board, and shall answer all such questions relating to the ship and cargo, and crew and voyage, as shall be put to him by such collector or

comptroller; and in case of failure or refusal to produce such manifest, or to answer such questions, or to answer them truly, or to produce such bill of lading or copy, or if such manifest or bill of lading or copy shall be false, or if any bill of lading be uttered or produced by any master, and the goods expressed therein shall not have been *bonâ fide* shipped on board such ship, or if any bill of lading uttered or produced by any master shall not have been signed by him, or any such copy shall not have been received or made by him previously to his leaving the place where the goods expressed in such bill of lading or copy were shipped, then and in every such case such master shall forfeit the sum of 100*l.* — § 10.

Part of Cargo reported for another Port. — If any part of the cargo of any ship for which a manifest is required be reported for importation at some other port in the U. K., or at some other port in the Isle of Man respectively, the collector and comptroller of the port at which some part of the cargo has been delivered shall notify such delivery on the manifest, and return the same to the master of such ship. — § 11.

Ship to come quickly to place of unlading, and bring to at Stations for boarding Officers. — Every ship shall come as quickly up to the proper place of mooring or unlading as the nature of the port will admit, and without touching at any other place, and in proceeding to such place shall bring to at stations appointed by the commissioners of H. M.'s customs for the boarding of ships by the officers of the customs, (see Table at end of this act); and after arrival at such place of mooring or unlading such ship shall not remove from such place, except directly to some other proper place, and with the knowledge of the proper officer of the customs, on penalty of 100*l.*, to be paid by the master of such ship: provided always, that it shall be lawful for the commissioners of customs to appoint places to be the proper places for the mooring or unlading of ships importing tobacco, and where such ships only shall be moored or unladen; and in case the place so appointed for the unlading of such ships shall not be within some dock surrounded with walls, if any such ship, after having been discharged, shall remain at such place, or if any ship not importing tobacco shall be moored at such place, the master shall in either case forfeit and pay the sum of 20*l.* — § 12.

Goods unshipped from Vessel, or landed contrary to the Regulations of the Commissioners of Customs, forfeited.—No goods imported into the U. K. from parts beyond the seas shall be unshipped or carried from the importing vessel to any quay, wharf, or other place, previously to the examination thereof, except under such rules, regulations, and restrictions as the commissioners of customs may from time to time, with the approbation of the commissioners of H. M.'s treasury, direct and appoint; and all goods unshipped or carried contrary to such rules, regulations, or restrictions, or any of them, shall be forfeited together with the craft or other means used for the conveyance of any such goods; and every person knowingly concerned in the unshipping or carrying of such goods, or to whose hands and possession such goods shall knowingly come, contrary to such rules, regulations, and restrictions, shall forfeit and pay a sum of 100*l.*, or treble the value of such goods, at the election of the said commissioners of customs. — § 13.

Officers to board Ships. — It shall be lawful for the proper officers of the customs to board any ship arriving at any port in the U. K. or in the Isle of Man, and freely to stay on board until all the goods laden therein shall have been duly delivered from the same; and such officers shall have free access to every part of the ship, with power to fasten down hatchways, and to mark any goods before landing, and to lock up, seal, mark, or otherwise secure any goods on board such ship; and if any place or any box or chest be locked, and the keys be withheld, such officers, if they be of a degree superior to tidesmen or watermen, may open any such plaee, box, or chest in the best manner in their power; and if they be tidesmen or watermen, or only of that degree, they shall send for their superior officer, who may open or cause to be opened any such place, box, or chest in the best manner in his power; and if any goods be found concealed on board any such ship they shall be forfeited; and if the officers shall place any lock, mark, or seal upon any goods on board, and such lock, mark, or seal be wilfully opened, altered, or broken before due delivery of such goods, or if any of such goods be secretly conveyed away, or if the hatchways, after having been fastened down by the officer, be opened, the master of such ship shall forfeit the sum of 100*l.* — § 14.

Commissioned Ships having Goods on board, to deliver an Account, or forfeit 100*l.* — If any ship (having commission from H. M. or from any foreign prince or state) arriving as aforesaid at any port in the U. K. or in the Isle of Man shall have on board any goods laden in parts beyond the seas, the captain, master, purser, or other person having the charge of such ship or of such goods for that voyage shall, before any part of such goods be taken out of such ship, or when called upon so to do by any officer of the customs, deliver an account in writing under his hand to the best of his knowledge of the quality and quantity of every package or parcel of such goods, and of the marks and numbers thereon, and of the names of the respective shippers and consignees of the same, and shall make and subscribe a declaration at the foot of such account declaring to the truth thereof, and shall also truly answer to the collector or comptroller such questions concerning such goods as shall be required of him, and on failure thereof such captain, master, purser, or other person shall forfeit the sum of 100*l.*; and all such ships shall be liable to such searches as merchant ships are liable to, and the officers of the customs may freely enter and go on board all such ships, and bring from thence on shore into the Queen's warehouse any goods found on board any such ship as aforesaid, subject nevertheless to such regulations in respect of ships of war belonging to H. M. as shall from time to time be directed in that respect by the commissioners of the treasury. — § 15.

Entry.

After 14 *Days, Officer may land Goods not entered, and certain Goods before* 14 *Days.* — Every importer of any goods shall, within 14 days after the arrival of the ship importing the same, make perfect entry inwards of such goods, or entry by bill of sight in manner herein-after provided, and shall within such time land the same; and in default of such entry and landing it shall be lawful for the officers of customs to convey such goods to the Queen's warehouse; and whenever the cargo of any ship shall have been discharged, with the exception only of a small quantity of goods, it shall be lawful for the officers of the customs to convey such remaining goods and at any time to convey any small packages or parcels of goods to the Queen's warehouse, although such 14 days shall not have expired, there to be kept waiting the due entry thereof during the remainder of such 14 days; and if the duties due upon any goods so conveyed to the Queen's warehouse shall not be paid within 3 months after such 14 days shall have expired, together with all charges of removal and warehouse rent, the same shall be sold, and the produce thereof shall be applied, first to the payment of freight and charges, next of duties, and the overplus (if any) shall be paid to the proprietor of the goods. — § 16.

If Goods remain on board a Vessel beyond Time allowed by Law, Vessel and Goods may be detained until Expence of guarding Goods be paid. — Whenever any officer of customs shall have been kept in charge of any goods beyond the time allowed by law for the same being entered and landed, it shall be lawful for such officer to detain the vessel in which such goods shall have been imported, provided the same are remaining on board the vessel, until the expences so incurred shall have been paid to such person as the commissioners of customs shall think fit to appoint to receive the same; and in all cases where the goods shall have been put out of the vessel the person or persons in whose names the same shall have been entered shall pay to the person so appointed as aforesaid all such expences as may have been so incurred by such officer, and such goods shall and may be detained until such expences shall have been paid, and if not paid within one month after demand made in writing of such person or persons by any officer of the customs, the same shall and may be sold, and the proceeds shall be applied, first, to the payment of the freight and charges, next of the duties, next of the expences of such officer, and of the charges

attending the seizure and sale of such goods, and the overplus, if any, shall be paid to the proprietor of the goods. —§ 17.

Bill of Entry to be delivered.—The person entering any goods inwards (whether for payment of duty, or to be warehoused upon the first perfect entry thereof, or for payment of duty upon the taking out of the warehouse, or whether such goods be free of duty,) shall deliver to the collector or comptroller a bill of the entry of such goods, fairly written, or fairly written in part and fairly printed in part, in words at length, expressing the name of the ship and of the master of the ship in which the goods were imported, and of the place from whence they were brought, and the description and situation of the warehouse, if they are to be warehoused, and the name of the person in whose name the goods are to be entered, and the quantity and description of the goods, and the number and denomination or description of the respective packages containing the goods, and in the margin of such bill shall delineate the respective marks and numbers of such packages, and shall pay down any duties which may be payable upon the goods mentioned in such entry; and such person shall also deliver at the same time two or more duplicates, as the case may require, of such bill, in which all sums and numbers may be expressed in figures; and the particulars to be contained in such bill shall be written, or partly written and partly printed, and arranged in such form and manner, and the number of such duplicates shall be such as the collector and comptroller shall require; and such bill, being duly signed by the collector and comptroller, and transmitted to the landing waiter, shall be the warrant to him for the landing and delivering of such goods. —§ 18.

Unauthorized Persons not permitted to make Entries.— Proviso.— Every person who shall make or cause to be made any such entry inwards of any goods, not being duly authorized thereto by the proprietor or consignee of such goods, shall for every such offence forfeit the sum of 100*l.*: provided always, that no such penalty shall extend or be deemed to extend to any person acting under the directions of the several dock companies or other corporate bodies authorized by law to pass entries. —§ 19.

Not valid unless agreeing with Manifest, Report, and other Documents.— No entry, nor any warrant for the landing of any goods, or for the taking of any goods out of any warehouse, shall be deemed valid, unless the particulars of the goods and packages in such entry shall correspond with the particulars of the goods and packages purporting to be the same in the report of the ship, and in the manifest where a manifest is required, and in the certificate or other document where any is required, by which the importation or entry of such goods is authorized, nor unless the goods shall have been properly described in such entry by the denominations and with the characters and circumstances according to which such goods are charged with duty or may be imported, either to be used in the U. K. or to be warehoused for exportation only; and any goods taken or delivered out of any ship or out of any warehouse, or for the delivery of which, or for any order for the delivery of which, from any warehouse, demand shall have been made, not having been duly entered, shall be forfeited. —§ 20.

Goods by Number, Measure, or Weight, &c.—If the goods in such entry be charged to pay duty according to the number, measure, or weight thereof, such number, measure, or weight shall be stated in the entry; and if the goods in such entry be charged to pay duty according to the value thereof, such value shall be stated in the entry, and shall be affirmed by the declaration of the importer or his known agent written upon the entry, and attested by his signature; and if the goods in such entry be chargeable, at the option of the officers of customs, either according to the number, measure, or weight thereof, or according to the value thereof, then as well such number, measure, or weight, as also such value, shall be in like manner stated in the entry and attested; and if any person make such declaration, not being the importer or proprietor of such goods, nor his agent duly authorized by him, such person shall forfeit the sum of 100*l.*; and such declaration shall be made in manner and form following, and shall be binding upon the person by or on behalf of whom the same shall be made; (that is to say,)

'I *A.B.* of [*place of abode*], do hereby declare, that I am [the 'importer, *or* authorized by the importer,] of the goods contained in this entry, and that I enter the same [*stating which,*	'*if part only*] at the sum of 'Witness my hand, the day of: '*A.B.* —§ 21.

If Goods under-valued Officers may detain them.— If upon the examination of any goods for duty it shall appear to the officers of customs that such goods are not valued according to the true value thereof, it shall be lawful for such officers to detain and secure such goods, and within 7 days from the day on which such goods shall be finally examined for duty by the proper officer, if in any port in England, or within 10 days from such last-mentioned day if in any port in Scotland, Ireland, or the Isle of Man, to take such goods for the use of the Crown; and if a different rate of duty shall be charged upon any goods according as the value of the same shall be described in the entry to be above or to be below any particular price or sum, and such goods shall be valued in the entry so as to be liable to the lower rate of duty, and it shall appear to the officers of the customs that such goods, by reason of their real value, are properly liable to the higher rate of duty, it shall be lawful for such officers, in like manner, to take such goods for the use of the Crown; and the commissioners of customs shall thereupon in any of such cases cause the amount of such valuation, together with an addition of 10*l.* per centum thereon, and also the duties paid upon such entry, to be paid to the importer or proprietor of such goods, in full satisfaction for the same, and shall dispose of such goods for the benefit of the Crown; and if the produce of such sale shall exceed the sums so paid, and all charges incurred by the Crown, one moiety of the overplus shall be given to the officer or officers who had detained and taken the goods, and the money retained for the benefit of the Crown shall be paid into the hands of the collector of the customs, with the knowledge of the comptroller, and be carried to account as duties of customs.—§ 22.

Value of Goods entered Inwards to be stated in the Entry, &c.— Whereas it is expedient that correct accounts may continue to be taken of the value of the imports of certain goods upon which duty has hitherto been charged according to the value thereof, but upon which goods the duties have been repealed; be it enacted, that upon the entry inwards of any such goods the value thereof shall be stated in the entry, and shall be affirmed by the declaration of the importer or his known agent written upon the entry, and attested by his signature; and if such declaration be false the person signing the same shall forfeit a sum not exceeding 20*l.*; and it shall be lawful for the landing waiter or other officer appointed to examine such goods to call for the invoice, bills of parcels, and such other documents relating thereto as he may think necessary, for ascertaining the true value of the same.— § 23.

Bill of Sight, if Goods be not known.— If the importer of any goods, or his agent, after full conference with him, shall declare before the collector or comptroller that he cannot for want of full information make a full or perfect entry of such goods, and shall make and subscribe a declaration to the truth thereof, it shall be lawful for the collector and comptroller to receive an entry by *Bill of Sight* for the packages or parcels of such goods, by the best description which can be given, and to grant a warrant thereupon, in order that the same may be provisionally landed, and may be seen and examined by such importer in presence of the proper officers; and within 3 days after any goods shall have been so landed, the importer shall make a full or perfect entry thereof and shall either pay down all duties which shall be due and payable upon such goods, or shall duly warehouse the same, according to the purport of the full or perfect entry or entries so made for such goods, or for the several parts or sorts thereof: provided always, that if, when full or perfect entry be at any time made for any goods provisionally landed as aforesaid by bill of sight, such entry shall not be made in manner herein required for the due landing of goods, such goods shall be deemed to be goods landed without due entry thereof, and shall be subject to the like forfeiture accordingly.—§ 24.

Goods to be taken to Queen's Warehouse; and in One Month may be sold.— In default of perfect entry within such 3 days such goods shall be taken to the Queen's warehouse by the officers of customs;

and if the importer shall not within 1 month after such landing make perfect entry or entries of such goods, and pay the duties thereon, or on such parts as can be entered for home use, together with the charges of removal and of warehouse rent, such goods shall be sold for the payment of such duties (or for exportation, if they be such as cannot be entered for home use, or shall not be worth the duties and charges,) and for the payment of such charges, and the overplus, if any, shall be paid to the importer or proprietor thereof.—§ 25.

Where Goods are entered by Bill of Sight a Deposit equal in Amount to the Duties is to be made. — In all cases where an entry for landing or examining goods for duty shall be made by bill of sight the importer or his agent shall, before the same be granted, deposit with the proper officer of the customs a sum of money sufficient in amount to cover the duties payable on the goods intended to be landed by such bill of sight, and shall make and subscribe a declaration that he has not any reason to believe that the duties on the goods will amount to more than the sum deposited.— § 26.

Case in which no part of the Goods in a Package shall be delivered without perfect Entry of the whole.— If the sum deposited on a bill of sight shall not be equal in amount to the duties payable upon all the goods contained in any single package landed or examined thereby, no part shall be delivered until a perfect entry or entries is or are made for the whole of the goods contained in such package.—§ 27.

Importer or Agent to endorse the Bill of Sight with Particulars of the Goods, and sign the same.— Before any goods in respect of which a bill of sight has been granted shall be delivered out of the custody of the proper officer of the customs, the importer or his agent shall endorse upon the bill of sight granted for landing or examining the same a particular account thereof, to which he shall affix his signature and place of abode, with the date of making such endorsement; and such endorsement upon the bill of sight shall, upon being duly signed by the collector and comptroller, become the perfect entry for such goods: provided always, that nothing herein contained shall alter or affect any other of the regulations required by law in respect of bills of entry.—§ 28.

Goods landed by Bill of Sight fraudulently concealed to be forfeited. — Where any package or parcel shall have been landed by bill of sight, and any goods or other things shall be found in such package or parcel concealed in any way, or packed with intent to deceive the officers of customs, as well all such goods and other things as the package or parcel in which they are found, and all other things contained in such package or parcel, shall be forfeited.—§ 29.

If Goods damaged on Voyage, an Abatement of Duties to be allowed. — If any goods which are rated to pay duty according to the number, measure or weight thereof, (except certain goods herein-after mentioned,) shall receive damage during the voyage, an abatement of such duties shall be allowed in proportion to the damage so received, provided proof be made to the satisfaction of the commissioners of customs, or of any officers of customs acting therein under their directions, that such damage was received after the goods were shipped abroad in the ship importing the same, and before they were landed in the U. K., and provided claim to such abatement of duties be made at the time of the first examination of such goods.— § 30.

Officers to examine Damage, and state Proportion, or choose Two Merchants to assess Damage. — The officers of the customs shall thereupon examine such goods with reference to such damage, and may state the proportion of damage which in their opinion such goods have so received, and may make a proportionate abatement of duties: but if the officers of customs be incompetent to estimate such damage, or if the importer be not satisfied with the abatement made by them, the collector and comptroller shall choose 2 indifferent merchants experienced in the nature and value of such goods, who shall examine the same, and shall make and subscribe a declaration, stating in what proportion, according to their judgment, such goods are lessened in their value by reason of such damage, and thereupon the officers of customs may make an abatement of the duties according to the proportion of damage so declared by such merchants.— § 31.

No Abatement for certain Goods. — No abatement of duties shall be made on account of any damage received by any of the sorts of goods herein-after enumerated; (that is to say,)

Cantharides,	Guinea grains,	Oranges,	Senna,
Cocoa,	Ipecacuanha,	Pepper,	Sugar,
Coculus indicus,	Jalap,	Raisins,	Tea,
Coffee,	Lemons,	Rhubarb,	Tobacco,
Currants	Nux vomica,	Sarsaparilla,	Wine.
Figs,	Opium,		— § 32.

Returned Goods. — It shall be lawful to re-import into the U. K. from any place, in a ship of any country, any goods (except as herein-after excepted) which shall have been legally exported from the U. K., and to enter the same by bill of store, referring to the entry outwards, and exportation thereof, provided the property in such goods continue in the person by whom or on whose account the same have been exported, and that such re-importation take place within 6 years from the date of the exportation; and if the goods so returned be foreign goods, which had before been legally imported into the U. K., the same duties shall be payable thereon as would at the time of such re-importation be payable on the like goods under the same circumstances of importation as those under which such goods had been originally imported, or such goods may be warehoused as the like goods might be warehoused upon a first importation thereof: provided always, that the several sorts of goods enumerated or described in the table following shall not be re-imported into the U. K. for home use upon the ground that the same had been legally exported from thence, but that the same shall be deemed to be foreign goods, whether originally such or not, and shall also be deemed to be imported for the first time into the U. K. (that is to say,)

Table of Goods above referred to.

Corn, grain, meal, flour, and malt:	All goods for which bill of store cannot be issued in manner herein-after directed, except small remnants of British goods by special permission of the commissioners of H. M.'s customs, upon proof to their satisfaction that the same are British, and had not been sold:
Hops, tea:	
Goods for which any bounty or any drawback of excise had been received on exportation, unless by special permission of the commissioners of H. M.'s customs, and on repayment of such bounty or such drawback:	

provided also, that tobacco re-imported by bill of store shall be subject to all the restrictions imposed by law upon tobacco imported into the U. K., and shall be liable to forfeiture if imported contrary to such restrictions. — § 33.

Bill of Store may be issued by Searcher. — The person in whose name any goods so re-imported were entered for exportation shall deliver to the searcher at the port of exportation an exact account, signed by him, of the particulars of such goods, referring to the entry and clearance outwards and to the return inwards of the same, with the marks and number of the packages, both inwards and outwards; and thereupon the searcher, finding that such goods had been legally exported, shall grant a bill of store for the same; and if the person in whose name such goods were entered for exportation was not the proprietor thereof, but his agent, he shall declare on such bill of store the name of the person by whom he was employed as such agent; and if the person to whom such returned goods are consigned shall not be such proprietor and exporter, he shall make and subscribe a declaration on such bill of store of the name of the person for whose use such goods have been consigned to him; and the real proprietor, ascertained to be such, shall make and subscribe a declaration upon such bill of store, to the identity of the goods so exported and so returned, and that he was at the time of exportation and of re-importation the proprietor of such goods, and that the same had not during such time been sold or disposed of to any other person; and such declaration shall be made before the collectors or comptrollers at the ports of exportation and of importation respectively; and thereupon the collector or comptroller shall admit

such goods to entry by bill of store, and grant their warrant accordingly: provided always, that where the real proprietor of any such goods shall be absent from the U. K. at the time of such re-importation, such goods, if legally entitled to be entered by bill of store, shall be permitted to be so entered upon production of a declaration subscribed by such real proprietor, setting forth the identity of the goods so exported and so returned, and that he was at the time of exportation from the U. K., and will be at the time of re-importation thereinto, the proprietor of such goods, and that the same have not during such time been sold or disposed of to any other person, such declaration to be made before a British consul, vice-consul, or other British authority residing in or near the place of residence of such real proprietor, and upon such further proof of the identity of the goods as the commissioners of customs shall require, and upon compliance with all the other regulations required by law on the entry of goods by bill of store. — § 34.

Surplus Stores subject as Goods.—The surplus stores of every ship arriving from parts beyond the seas in the U. K. or in the Isle of Man shall be subject to the same duties, and the same prohibitions, restrictions, and regulations as the like sorts of goods shall be subject to when imported by way of merchandize; but if it shall appear to the collector and comptroller that the quantity or description of such stores is not excessive or unsuitable, under all the circumstances of the voyage, it shall be lawful for them to permit such surplus stores to be entered for the private use of the master, purser, or owner of such ship, or of any passenger of such ship to whom any such surplus stores may belong, on payment of the proper duties, or to be warehoused for the future use of such ship, although the same could not be legally imported by way of merchandize.—§ 35.

Goods from Possessions abroad. — No goods shall be entered as being of or from any British possessions abroad, (if any benefit attach to such distinction), except the territories subject to the government of the presidencies of Fort William in Bengal, Fort St. George, and Bombay respectively, unless the master of the ship importing the same shall have delivered to the collector or comptroller a certificate, under the hand of the proper officer of the place where such goods were taken on board, of the due clearance of such ship from thence, containing an account of such goods. — § 36.

Power to the Lords of the Treasury to require Certificates of Production. — It shall be lawful for the Lords of the Treasury, or any 3 or more of them, by any order under their hands, to declare that a certificate of production shall be required upon the exportation of any goods from any British possession abroad or other place, or upon the importation of such goods into the U. K., and to frame such regulations respecting such certificates as they may think fit; and if any goods in respect of which such a certificate shall have been so required, or in respect of which a certificate of production, or any such certificate of clearance as aforesaid, shall be required by any law for the time being in force, shall be imported into the U. K. without such certificate respectively, the same shall be deemed and taken to be of foreign growth, produce, or manufacture; and all goods so deemed and taken to be of foreign growth, produce, or manufacture, and all other goods whatsoever of the growth, produce, or manufacture of foreign countries, which shall henceforth be imported into the U. K. from any British possession abroad, shall be deemed and taken, so far as respects liability to duties, to have been imported from a foreign country: provided always, that all orders of the Lords of the Treasury made in pursuance hereof shall be duly published in the London and Dublin Gazettes 3 times at least within 3 months from the date of such orders respectively. — § 37.

Certificate of Growth of Sugar, Coffee, Cocoa, and Spirits. — Before any sugar, coffee, cocoa, or spirits shall be entered as being of the produce of some British possession in America, or the Island of Mauritius, the master of the ship importing the same shall deliver to the collector or comptroller a certificate, under the hand of the proper officer of the place where such goods were taken on board, testifying that proof had been made in manner required by law that such goods are of the produce of some British possession in America or of the Island of Mauritius, stating the name of the place where such goods were produced, and the quantity and quality of the goods, and the number and denomination of the packages containing the same, and the name of the ship in which they are laden, and of the master thereof; and such master shall also make and subscribe a declaration before the collector or comptroller that such certificate was received by him at the place where such goods were taken on board, and that the goods so imported are the same as are mentioned therein. — § 38.

Certificate of Sugar from Limits of E. I. Company's Charter. — Before any sugar shall be entered as being the produce of any British possession within the limits of the E. I. Company's charter the master of the ship importing the same shall deliver to the collector or comptroller a certificate under the hand and seal of the proper officer at the place where such sugar was taken on board, testifying that a declaration in writing, the contents of which he believed to be true, had been made and signed before him by the shipper of such sugar, that the same was really and *bonâ fide* the produce of such British possession; and such master shall also make and subscribe a declaration before the collector or comptroller, that such certificate was received by him at the place where such sugar was taken on board, and that the sugar so imported is the same as is mentioned therein.—§ 39.

East India Sugar warehoused at the Cape of Good Hope, and imported from thence. — If any sugar the produce of any British possession within the limits of the E. I. Company's charter shall have been imported into the Cape of Good Hope from the place of its production, accompanied by such a certificate of origin as would be sufficient for its admission in the U. K. at the rate of duty payable upon such sugar if imported direct from the place of its production, and shall have been warehoused at the Cape of Good Hope under the regulations there in force for the warehousing of goods, and shall have been exported from such warehouse accompanied by a certificate from the proper officer of the customs at the Cape of Good Hope, setting forth the particulars of the importation, and of the warehousing, and of the exportation of the same, and also setting forth the substance of the certificate of origin before mentioned, and if on the arrival in the U. K. of the ship importing such sugar the master of such ship shall deliver to the collector or comptroller at the port of importation such certificate from the officer of the customs at the Cape of Good Hope, and shall make and subscribe a declaration before such collector or comptroller that such certificate was received by him at the Cape of Good Hope, and that the sugar so imported is the same as is mentioned therein, then such sugar shall be admitted at such port of importation in the U. K. at the same rate of duty as would be payable if the same had been imported direct from the place of its production. — § 40.

Certificate of Wine, Produce of Cape of Good Hope. — Before any wine shall be entered as being the produce of the Cape of Good Hope the master of the ship importing the same shall deliver to the collector or comptroller a certificate under the hand of the proper officer at the Cape of Good Hope, testifying that proof had been made in manner required by law that such wine is of the produce of the Cape of Good Hope or the dependencies thereof, stating the quantity and sort of such wine, and the number and denomination of the packages containing the same; and such master shall also make and subscribe a declaration before the collector or comptroller, that such certificate was received by him at the Cape of Good Hope, and that the wine so imported is the same as is mentioned therein. — § 41.

Goods of Guernsey, Jersey, &c.—Any goods of the growth of the islands of Guernsey, Jersey, Alderney, Sark, or Man, and any goods manufactured in the said islands from materials of the growth of the said islands, or from materials not subject to duty in the U. K., or from materials upon which the duty has been paid in the U. K., and upon which no drawback has subsequently been granted, and any manufactures of linen or cotton made in and imported from the Isle of Man, may be imported into the U. K. from the said islands respectively, without payment of any duty; and such goods shall not be deemed to be included in any charge of duties imposed by any act hereafter to be made on the importation of goods generally from parts beyond the seas: provided always, that such goods may nevertheless be charged with any proportion of such duties as shall fairly countervail any duties of excise, or any

coast duty, payable on the like goods the produce of the part of the U. K. into which they shall be imported, or payable upon any of the materials from which such goods are manufactured; provided also, that all goods manufactured in any of the said islands from any other materials than the materials aforesaid, except manufactures of linen and cotton made in and imported from the Isle of Man as aforesaid, shall be deemed and taken to be foreign goods. — § 42.

Master to deliver Certificate of Produce, and declare to Certificate. — Before any goods shall be entered as being the produce of the said islands (if any benefit attach to such distinction) the master of the ship or vessel importing the same shall deliver to the collector or comptroller a certificate from the governor, lieutenant-governor, or commander-in-chief of the island from whence such goods were imported, that proof had been made, in manner required by law, that such goods were of the produce of such island, stating the quantity and quality of the goods, and the number and denomination of the packages containing the same; and such master shall also make and subscribe a declaration before the collector or comptroller, that such certificate was received by him at the place where such goods were taken on board, and that the goods so imported are the same as are mentioned therein.—§ 43.

Treasury may permit Produce of Colonial Fisheries to be imported from Guernsey.—It shall be lawful for the commissioners of the treasury, when and so long as they shall see fit, to permit any goods the produce of the British possessions or fisheries in North America, which shall have been legally imported into the islands of Guernsey or Jersey direct from such possessions, to be imported into the U. K. for home use direct from those islands, under such regulations as the said commissioners shall direct, any thing in the law of navigation to the contrary notwithstanding.— § 44.

Vessels with Stone from Guernsey, &c. not to be piloted. — No vessel arriving on the coast of England from Guernsey, Jersey, Alderney, Sark, or Man, wholly laden with stone the production thereof, shall be liable to be conducted or piloted by pilots appointed and licensed by the corporation of the Trinity House of Deptford Strond, any law, custom, or usage to the contrary notwithstanding. — § 45.

Fish, British taking and curing, and Lobsters, free of Duty on Importation.—Fresh fish of every kind, of British taking and imported in British ships, and fresh lobsters, however taken or in whatever ship imported, and cured fish of every kind of British taking and curing, imported in British ships, shall be imported free of all duties, and shall not be deemed to be included in any charge of duty imposed by any act hereafter to be made on the importation of goods generally: provided always, that before any cured fish shall be entered free of duty, as being of such taking and curing, the master of the ship importing the same shall make and subscribe a declaration before the collector or comptroller that such fish was actually caught and taken in British ships, and cured by the crews of such ships, or by H. M.'s subjects. —§ 46.

Certificate of Blubber, Train Oil, &c. British Colonial taking. — Before any blubber, train oil, spermaceti oil, head matter, or whale fins shall be entered as being the produce of fish or creatures living in the sea, taken and caught wholly by H. M.'s subjects usually residing in some part of H. M.'s dominions, and imported from some British possession, the master of the ship importing the same shall deliver to the collector or comptroller a certificate under the hand of the proper officer of such British possession where such goods were taken on board, (or if no such officer be residing there, then a certificate under the hands of 2 principal inhabitants at the place of shipment,) notifying that a declaration had been made before him or them by the shipper of such goods, that the same were the produce of fish or creatures living in the sea taken wholly by British vessels owned and navigated according to law; and such master shall also make and subscribe a declaration before the collector or comptroller that such certificate was received by him at the place where such goods were taken on board, and that the goods so imported are the same as mentioned therein; and the importer of such goods shall also make and subscribe a declaration before the collector or comptroller, at the time of entry, that to the best of his knowledge and belief the same were the produce of fish or creatures living in the sea taken wholly by British vessels in manner aforesaid. —§ 47.

Before Entry of Blubber, &c. of British Fishing, Master and Importer to make Declarations of the same — Before any blubber, train oil, spermaceti oil, head matter, or whale fins, imported direct from the fishery shall be entered as being the produce of fish or creatures living in the sea taken and caught wholly by the crews of British ships cleared out from the U. K., or from any British possession, the master of such ship importing such goods shall make and subscribe a declaration, and the importer of such goods (to the best of his knowledge and belief) shall make and subscribe a declaration, that the same are the produce of fish or creatures living in the sea taken and caught wholly by the crew of such ship, or by the crew of some other British ship (naming the ship) cleared out from the U. K. or from any British possession (stating which of such possessions).—§ 48.

Importation direct. — No goods shall be deemed to be imported from any particular place unless they be imported direct from such place, and shall have been there laden on board the importing ship, either as the first shipment of such goods, or after the same shall have been actually landed at such place.—§ 49.

Goods the Property of the Crown sold after Importation charged with Duty. — All goods, wares, and merchandize, the property of the Crown, shall, in case of the sale thereof after importation into the U. K., be liable to and be charged with such and the same duties of customs as may be by law payable or charged on the like goods, wares, and merchandize not being the property of the Crown. —§ 50.

Foreign Goods derelict, &c. and Droits of Admiralty, to be subject to the same Duties as on Importation. — All foreign goods, derelict, jetsam, flotsam, and wreck, brought or coming into the U. K. or into the Isle of Man, and all droits of admiralty sold in the U. K., shall at all times be subject to the same duties as goods of the like kind imported into the U. K. or the Isle of Man respectively are subject to: provided always, that if, for ascertaining the proper amount of duty so payable, any question shall arise as to the origin of any such goods, the same shall be deemed to be of the growth, produce, or manufacture of such country or place as the commissioners of customs shall, upon investigation by them, determine. —§ 51.

An Abatement of Duty to be made in respect of certain wrecked Goods damaged. — It shall be lawful for the commissioners of customs, or for the officers of customs acting under their directions, to inquire into and receive proof of the extent to which any such goods may have been damaged, and to make such abatement of the duties payable thereon as to them shall appear to bear a just proportion to the damage so ascertained: provided always, that no such abatement shall be made in respect of any of the goods following, viz.: —

Cantharides,	Guinea grains,	Oranges,	Spirits,
Cocoa,	Ipecacuanha,	Pepper,	Sugar,
Coculus indicus,	Jalap,	Raisins,	Tea,
Coffee,	Lemons,	Rhubarb,	Tobacco, and
Currants,	Nux vomica,	Sarsaparilla,	Wine.
Figs,	Opium,	Senna,	§ 52.

Persons having such Goods in possession, without Notice, &c. liable to a Penalty of 100*l.*—If any person shall have possession of any foreign goods, derelict, jetsam, flotsam, or wreck, either on land or within any port in the U. K., and shall not give notice thereof to the proper officer of the customs within 24 hours after such possession, or shall not on demand pay the duties due thereon, or deliver the same into the custody of the proper officer of the customs, such person shall forfeit the sum of 100*l.*; and if any person shall remove or alter in quantity or quality any such goods, or shall open or alter any package containing any such goods, or shall cause any such act to be done, or assist therein, before such goods shall be deposited in a warehouse in the custody of an officer of the customs, every such person shall forfeit the sum of 100*l.*; and in default of the payment of the duties on such goods within 18 months from the time when the same were so deposited, the same may be sold in like manner and for the like purposes as goods imported may in such default be sold: provided always, that any lord of the manor having by law just claim to such goods, or if there be no such lord of the manor, then the person having possession

of the same, shall be at liberty to retain the same in his own custody, giving bond, with 2 sufficient sureties, to be approved by the proper officer of the customs, in treble the value of such goods, for the payment of the duties thereon at the end of 1 year and 1 day, or to deliver such goods to the proper officer of the customs in the same state and condition as the same were in at the time of taking possession thereof.—§ 53.

Goods reported to Customs as jetsam, &c., not claimed within 12 *Months, to be deemed Droits of Admiralty.*—Whereas such goods, if not claimed by the owner within the period limited by law, belong of right to H. M. and her office of Admiralty, but by reason of the smallness of their value would, if prosecuted to condemnation in the high court of admiralty in England and Ireland respectively, be wholly unproductive; be it therefore enacted, that whenever any such goods, whether picked up at sea or on the shore within the flow of the sea, shall be reported to the officers of the customs, notice thereof shall be forthwith given by them, if in Great Britain or the Isle of Man, to the receiver general of droits of admiralty, and if in Ireland to the Queen's proctor of admiralty; and all such goods shall be placed at their disposal respectively, as the case may be, subject, however, to the payment of the duties with which they shall be respectively chargeable; and in case the rightful owner thereof shall prove his claim thereto to the satisfaction of the said receiver general or Queen's proctor, as the case may be, within the period of 12 calendar months from the day on which they shall be so reported, such goods shall be restored to the owner, on payment of the duties and necessary charges attending the care of the same, and a reasonable compensation to the amount of one third of the net value (after abating the duties and charges aforesaid) to the salvors thereof; but if no such claim shall be established within the period aforesaid, then such goods shall be deemed and taken to be condemned to H. M. as droits of admiralty, and may be sold by the said receiver general or Queen's proctor, without any process from the high courts of admiralty respectively, and the net proceeds thereof, after payment of duties, salvage, and other charges as aforesaid, shall be disposed of by them respectively, and carried to the credit of the consolidated fund, in like manner as droits of admiralty are by an act passed in the 1st year of the reign of H. M. King William the Fourth, for the support of H. M.'s household, and the honour and dignity of the Crown, directed to be applied, any thing in any act or acts contained, or any law, statute, or usage, to the contrary thereof notwithstanding.—§ 54.

Goods under Excise Permit Regulations.—Whereas it may be expedient to subject some sorts of goods imported into the U. K. to certain internal regulations and restraints after the full duties of customs have been paid thereon, and to place such regulations and restraints under the management of the commissioners of excise; be it therefore enacted, that no goods which are subject to any regulations of excise shall be taken or delivered out of the charge of the officers of customs (although the same may have been duly entered with them, and the full duties due thereon may have been paid,) until such goods shall also have been duly entered with the officers of excise, and permit, where such permit is by law required, granted by them for delivery of the same, nor unless such permit shall correspond in all particulars with the warrant of the officers of the customs: provided always, that such entry shall not be received by the officers of the excise, nor such permit granted by them, until a certificate shall have been produced to them of the particulars of the goods, and of the warrant for the same, under the hand of the officers of the customs who shall have the charge of the goods: provided also, that if upon any occasion it shall appear necessary, it shall be lawful for the proper officers of excise to attend the delivery of such goods by the officers of the customs, and to require that such goods shall be delivered only in their presence; and it shall be lawful for such officers of excise to count, measure, gauge, or weigh any such goods, and fully to examine the same, and to proceed in all respects relating to such goods in such manner as they shall be authorized or required by any act for the time being in force relating to the excise.—§ 55.

Commissioners of Customs may direct certain Goods to be stamped.—Whereas by the laws now in force certain articles subject to an inland duty of excise are required to be stamped, to denote the payment of such duty; and to prevent fraud in the evasion of such duty it is expedient that foreign articles of a similar description, when imported into the U. K., should be stamped with such mark or stamp as the commissioners of customs may deem necessary, in order to distinguish the foreign from the British article; be it therefore enacted, that it shall and may be lawful for the commissioners of customs, and they are hereby authorized, after any goods have been entered at the custom-house, and before the same shall be discharged by the officers, and delivered into the custody of the importer or his agent, to mark or stamp such goods in such manner and form as they may deem fit and proper for the security of the revenue, and by such officer as they shall direct and appoint for that purpose.—§ 56.

Orders for stamping Goods to be published.—Every order made by the said commissioners of customs in respect of marking or stamping any goods shall be published in the London Gazette and Dublin Gazette.—§ 57.

Penalty on forging such Stamps, 200*l.*—If any person or persons shall at any time forge or counterfeit any mark or stamp to resemble any mark or stamp which shall be provided and used for the purposes of this act, or shall forge or counterfeit the impression of any such mark or stamp, or shall sell or expose to sale, or have in his, her, or their custody or possession, any goods with a counterfeit mark or stamp, knowing the same to be counterfeit, or shall use or affix any such mark or stamp to any other goods required to be stamped as aforesaid other than that to which the same was originally affixed, all and every such offender or offenders, and his, her, or their aiders, abettors, and assistants, shall for every such offence forfeit and pay the sum of 200*l.*—§ 58.

Times and Places for landing Goods.—No goods whatever (except diamonds, bullion, fresh fish of British taking and imported in British ships, and lobsters,) shall be unshipped from any ship arriving from parts beyond the seas, or landed or put on shore, but only on days not being Sundays or holidays, and in the daytime, (that is to say,) from the 1st day of September until the last day of March between sun-rising and sun-setting, and from the last day of March to the 1st day of September between the hours of 7 of the clock in the morning and 4 of the clock in the afternoon; nor shall any goods, except as aforesaid, be so unshipped or landed unless in the presence or with the authority of the proper officer of the customs; and such goods, except as aforesaid, shall be landed at 1 of the legal quays appointed for the landing of goods, or at some wharf, quay, or place appointed by the commissioners of customs for the landing of goods by sufferance; and that no goods, except as aforesaid, after having been unshipped, shall be transhipped, or after having been put into any boat or craft to be landed shall be removed into any other boat or craft previously to their being duly landed, without the permission or authority of the proper officer of the customs.—§ 59.

Goods to be unshipped, &c. at the Expence of Importer.—The unshipping, carrying, and landing of all goods, and the bringing of the same to the proper place after landing, for examination or for weighing, and the putting the same into the scales, and the taking of the same out of and from the scales after weighing, shall be performed by or at the expence of the importer.—§ 60.

Foreign Fish to be landed and entered under the Order of Commissioners of Customs.—The times, places, and manner of landing foreign fish imported into the U. K., and of reporting and entering the same, and of paying the duties due thereon, shall be subject to such regulations and directions as the commissioners of customs shall from time to time make respecting the same; and all foreign fish unladen from any vessel contrary to any such regulations and directions shall be forfeited.—§ 61.

Timber to be piled at the Expence of the Importer so as to enable the Officer of Customs to measure it.—The importer or person entering timber or wood to be charged with duty by measurement shall, at his expence, sort, pile, frame or otherwise place the same in such manner as the commissioners of customs may deem necessary to enable the officers to measure and take a true and correct account thereof; and in all such cases, when the same is measured in bulk, the measurement shall be taken to the full extent of the pile, and no allowance shall be made by the officers on account of the interstices arising out of such process of sorting, piling, framing, or placing: provided always, that all battens, boards, deals, and planks exceeding 21 feet in length may be measured by the piece, and the account thereof taken separately.—§ 62.

Prohibitions and Restrictions.

Prohibitions and Restrictions, absolute or modified.—The several sorts of goods enumerated or described in the table following, denominated "A Table of Prohibitions and Restrictions Inwards," shall either be absolutely prohibited to be imported into the U. K., or shall be imported only under the restrictions mentioned in such table, according as the several sorts of such goods are respectively set forth therein; viz.

A Table of Prohibitions and Restrictions Inwards.

A List of Goods absolutely prohibited to be imported.

Arms, ammunition, and utensils of war, by way of merchandize, except by licence from H. M. for furnishing H. M.'s public stores only.

Articles of foreign manufacture, and any packages of such articles, bearing any names, brands, or marks purporting to be the names, brands, or marks of manufacturers resident in the U. K.

Books, wherein the copyright shall be subsisting, first composed or written or printed in the U. K., and printed or re-printed in any other country, as to which the proprietor of such copyright or his agent shall have given to the commissioners of customs a notice in writing that such copyright subsists, such notice also stating when such copyright will expire.

Paper printed on in the English language.

Clocks and watches of any metal, impressed with any mark or stamp, appearing to be or to represent any legal British assay, mark, or stamp, or purporting by any mark or appearance to be of the manufacture of the U. K., not having the name and place of abode of some foreign maker abroad visible and permanently engraved on the frame, and also on the face, or not being in a complete state, with all the parts properly fixed in the case.

Coin; viz. false money or counterfeit sterling.

silver, of the realm, or any money purporting to be such, not being of the established standard in weight or fineness.

Goods from the Isle of Man, except such as be of the growth, produce, or manufacture thereof, or of the U. K., and except corn, grain, meal, or flour.

Gunpowder, except by licence from H. M., such licence to be granted for furnishing H. M.'s stores only.

Malt.

Snuff-work.

Spirits from the Isle of Man.

Tobacco stalks stripped from the leaf, whether manufactured or not.

Tobacco stalk flour.

List of Goods subject to certain Restrictions on Importation.

Fish of foreign taking, and all train oil, blubber, spermaceti oil, head-matter, skins, bones, and fins, the produce of fish or creatures living in the sea, except anchovies, eels, turbots, and lobsters, unless in vessels which shall have been cleared out regularly with such fish on board from some foreign port.

Goods of places within the limits of the E. I. Company's charter, unless into ports approved of by the lords of the treasury, and declared by order in council to be fit and proper for such importation.

Gloves of leather, unless in ships of 60 tons burden or upwards, and in packages each containing 100 dozen pairs of such gloves at least.

Hides, skins, horns, or hoofs, or any other part of cattle or beast, H. M. may by order in council prohibit, in order to prevent any contagious distemper.

Parts of articles; viz. any distinct or separate part of any article not accompanied by the other part or all the other parts of such article, so as to be complete and perfect, if such article be subject to duty according to the value thereof.

Silk; viz. manufactures of silk, being the manufactures of Europe, unless into the ports of London, Liverpool, Hull, or Southampton, or ports appointed by the commissioners of the treasury, or into the port of London direct from Bourdeaux, or into the port of Dover direct from Calais or Boulogne, and unless in ships of 60 tons burden or upwards.

Spirits, not being perfumed or medicinal spirits, unless in ships of 60 tons burden at least.

also unless in casks or other vessels capable of containing liquids, each of such casks or other vessels being of the size or content of 20 gallons at the least, or in glass bottles or stone bottles not exceeding the size of quart bottles, and being really part of the cargo of the ship in which the same are imported, and included in the manifest or other papers enumerating or descriptive of the cargo thereof.

Tea, unless from the Cape of Good Hope, or from places eastward of the same to the Straits of Magellan.

Tobacco and Snuff; viz. unless in ships of 120 tons burden or upwards:

also unless in hogsheads, casks, chests, or cases containing 300 lbs. weight of tobacco or snuff each at least, not being separated or divided in any manner within the cask or package; except that tobacco of the dominions of the Turkish empire may be packed in inward bags or packages, or separated or divided in any manner, provided the outward package be a hogshead, cask, chest, or case containing at least 300 lbs. net weight of tobacco.

tobacco and snuff from the East Indies, unless in hogsheads, casks, chests, or cases each of which shall contain at least 100 lbs. net weight of tobacco or snuff.

cigars, unless in packages containing 100 lbs. weight of cigars at least.

tobacco the produce of Mexico, or the produce of South America or the islands of St. Domingo or Cuba, imported direct from those places respectively, or from the warehouse in Jamaica, or some other British possession in America, unless in packages each containing at least 80 lbs. net weight of such tobacco.

Negrohead tobacco the produce of and imported from the United States of America in packages each containing at least 150 lbs. net weight of such tobacco.

and unless into the ports of London, Liverpool, Bristol, Lancaster, Cowes, Falmouth, Whitehaven, Hull, Port Glasgow, Greenock, Glasgow, Aberdeen, Leith, Newcastle-upon-Tyne, Plymouth, Belfast, Cork, Drogheda, Dublin, Galway, Limerick, Londonderry, Newry, Sligo, Waterford, and Wexford;

or into some other port or ports which may hereafter be appointed for such purpose by the commissioners of the treasury; such appointments in Great Britain being published in the London Gazette, and such appointments in Ireland being published in the Dublin Gazette;

but any ship wholly laden with tobacco may come into the ports of Cowes or Falmouth to wait for orders, and there remain 14 days, provided due report of such ship be made by the master with the collector or comptroller of such port.

And if any goods shall be imported or brought into the U. K. contrary to any of the prohibitions or restrictions mentioned in such table in respect of such goods, the same shall be forfeited.—§ 63.

But Goods may be warehoused for Exportation only, although prohibited.—Any goods, of whatsoever sort, may be imported into the U. K. to be warehoused under the regulations of any act in force for the time being for the warehousing of goods, without payment of duty at the time of the first entry thereof, or notwithstanding that such goods may be prohibited to be imported into the U. K. to be used therein, except the several sorts of goods enumerated or described in manner following; (that is to say,) goods prohibited on account of the package in which they are contained, or the tonnage of the ship in which they are laden; arms, ammunition, or utensils of war; gunpowder; infected hides, horns, hoofs, skins, or any other part of any cattle or beast; counterfeit coin or tokens; books, wherein the copyright will be subsisting, first composed or written or printed in the U. K., and printed or reprinted in any other country, as to which the proprietor of such copyright or his agent shall have given to the commissioners of customs a notice in writing that such copyright subsists, such notice also stating when such copyright will expire; copies of prints first engraved, etched, drawn or designed in the U. K.; copies of casts of sculptures or models first made in the U. K.; clocks or watches, being such as are prohibited to be imported for home use.—§ 64.

Certain Goods to be entered to be warehoused for Exportation only.—If by reason of the sort of any

goods, or of the place from whence or the country or navigation of the ship in which any goods have been imported, they be such or be so imported as that they may not be used in the U. K., they shall not be entered except to be warehoused, and it shall be declared upon the entry of such goods that they are entered to be warehoused for exportation only.—§ 65.

ENTRY OUTWARDS.

Goods not to be shipped till Entry of Ship and Entry of Goods and Cocket granted, nor till cleared.—Whereas it is expedient that the officers of customs should have full cognizance of all ships departing from any port or place in the U. K. or in the Isle of Man for parts beyond the seas, and of all goods taken out of the U. K. or out of the Isle of Man; and it is therefore necessary to make regulations for the entering and clearing outwards of all such ships, and for the entering, clearing, and shipping of all such goods; be it therefore enacted, that no goods shall be shipped, or waterborne to be shipped on board any ship in any port or place in the U. K., or in the Isle of Man, to be carried to parts beyond the seas, before due entry outwards of such ship and due entry of such goods shall have been made, and cocket granted, nor before such goods shall have been duly cleared for shipment in manner herein-after directed; and that no stores shall be shipped for the use of any such ship bound to parts beyond the seas, nor shall any goods be deemed or admitted to be such stores, except such as shall be borne upon the victualling bill duly granted for such ship; and that no goods shall be so shipped, or waterborne to be so shipped, except at such times and places, and in such manner, and by such persons, and under the care of such officers, as is and are herein-after directed; and all goods and stores which shall be shipped, or be waterborne to be shipped, contrary hereto, shall be forfeited.—§ 66.

Ships to be cleared, or Master to forfeit 100*l.*—No ship on board of which any goods or stores shall have been shipped in any port in the U. K. or in the Isle of Man for parts beyond the seas shall depart from such port until such ship shall have been duly cleared outwards for her intended voyage in manner herein-after directed, under forfeiture of the sum of 100*l.* by the master of such ship.—§ 67.

Victualling Bill for Stores.—The master of every ship which is to depart from any port in the U. K. or in the Isle of Man for parts beyond the seas shall, upon due application made by him, receive from the searcher a victualling bill for the shipment of such stores as he shall require, and as shall be allowed by the collector and comptroller, for the use of such ship, according to the voyage upon which she is about to depart; and no articles taken on board any ship shall be deemed to be stores except such as shall be borne upon the victualling bill for the same.—§ 68.

Master to deliver Certificate of Clearance of last Voyage, and to make Entry Outwards.—The master of every ship in which any goods are to be exported from the U. K. or from the Isle of Man to parts beyond the seas shall, before any goods be taken on board, deliver to the collector or comptroller a certificate from the proper officer of the clearance inwards or coastwise of such ship of her last voyage, specifying what goods, if any, have been reported inwards for exportation, and shall also deliver to the collector or comptroller an account, signed by the master or his agent, of the entry outwards of such ship for her intended voyage, setting forth the name and tonnage of the ship, the name of the place to which she belongs if a British ship, or of the country if a foreign ship, the name of the master, and the name or names of the place or places for which she is bound, if any goods are to be shipped for the same, and the name of the place in such port at which she is to take in her lading for such voyage; and if such ship shall have commenced her lading at some other port, the master shall state the name of any port at which any goods have been laden, and shall produce a certificate from the searcher that the cockets for such goods have been delivered to him; and the particulars of such account shall be written and arranged in such form and manner as the collector and comptroller shall require; and such account shall be the entry outwards of such ship, and shall be entered in a book to be kept by the collector for the information of all parties interested; and if any goods be taken on board any ship before she shall have been entered outwards, the master shall forfeit the sum of 100*l.*: provided always, that where it shall become necessary to lade any heavy goods on board any ship before the whole of the inward cargo is discharged, it shall be lawful for the collector and comptroller to issue a *Stiffning Order* for that purpose, previous to the entry outwards of the ship.—§ 69.

Bill of the Entry to be delivered. Particulars.—The person entering outwards any goods to be exported to parts beyond the seas from any port in the U. K. or in the Isle of Man shall deliver to the collector or comptroller a bill of the entry thereof, fairly written, or fairly written in part and fairly printed in part, in words at length, expressing the name of the ship and of the master, and of the place to which the goods are to be exported, and of the person in whose name the goods are to be entered, and the quantities and proper denominations or descriptions of the several sorts of goods, and shall pay down any duties which may be due upon the exportation of any such goods; and such person shall also deliver at the same time one or more duplicates of such bill in which all sums and numbers may be expressed in figures; and the particulars to be contained in such bill shall be arranged in such form and manner, and the number of such duplicates shall be such as the collector and comptroller shall require; and thereupon the collector and comptroller shall cause a cocket to be written for such goods, making it known that such goods have been so entered; and every cocket shall be signed by such collector and comptroller, and be delivered to the person who shall have made such entry, and such person shall keep and be responsible for the proper use of the same.—§ 70.

Goods for Drawback or Bounty.—If any drawback or bounty be allowable upon the exportation of any such goods, or any duty be payable thereon, or any exemption from duty claimed, or if any such goods be exportable only according to some particular rule or regulation, or under some restriction or condition or for some particular purpose or destination, such goods shall be entered and cleared for shipment by such denominations or descriptions as are used, mentioned, or referred to in the granting of such drawback or bounty, or in the levying of such duty, or granting such exemption, or in the directing of such rules, regulations, restrictions, conditions, purpose, or destination.—§ 71.

Manner of Entry, for Drawback, or from Warehouse.—The person intending to enter outwards any foreign goods for drawback, at any other port than that at which the duties inwards on such goods had been paid, shall first deliver to the collector or comptroller of the port where the duties on such goods were paid 2 or more bills, as the case may require, of the particulars of the importation of such goods, and of the entry outwards intended to be made; and thereupon the collector and comptroller, finding such bills to agree with the entry inwards, shall write off such goods from the same, and shall issue a certificate of such entry, with such particulars thereof as shall be necessary for the computation of the drawback allowable on such goods, and setting forth in such certificate the destination of the goods, and the person in whose name they are to be entered for exportation, and also the name of such other port; and such certificate, together with 2 or more bills of the same, as the case may require, in which all sums and numbers may be expressed in figures, being delivered to the collector or comptroller of the port from which the goods are to be exported, shall be the entry outwards of such goods; and such collector and comptroller shall thereupon cause a cocket to be written and delivered for such goods, in manner herein-before directed.—§ 72.

No Drawback on Tobacco not properly manufactured.—No drawback shall be allowed on any tobacco which shall not have been wholly manufactured from tobacco on which the full duty on importation shall have been paid, nor on any tobacco which shall be mixed with dirt or rubbish or any other ingredients; and every person who shall enter or ship, or cause to be entered or shipped, or produce or cause to be produced to any officer of customs to be shipped, for exportation or for stores, any tobacco not entitled to drawback, with intent unduly to obtain any drawback thereon, or any greater drawback than he would otherwise be entitled to, shall, over and above all other penalties which he may thereby incur, forfeit treble the amount of the drawback sought to be obtained, or 200*l.* at the election of the commissioners of customs; and all such tobacco shall be forfeited, and may be seized by any officer of customs or excise.—§ 73.

Goods not entitled to Drawback if of less Value than claimed.—No drawback shall be allowed upon the exportation of any goods entered for drawback or as stores which shall be of less value than the amount

of the drawback claimed, and all such goods so entered shall be forfeited, and the person who caused such goods to be entered shall forfeit the sum of 200*l*., or treble the amount of the drawback claimed in such case, at the election of the commissioners of customs.—§ 74.

On Entry Outwards of Goods entitled to Drawback, Bond for due exporting shall be given. — Upon the entry outwards of any goods, except wine, upon which a drawback of the duties paid upon the importation thereof is allowed, and before cocket is granted, the person in whose name the same are entered shall give security by bond in double the amount of such duties, with one sufficient surety, that such goods shall be duly shipped and exported to and shall be landed at the place for which they shall be entered outwards, or otherwise accounted for to the satisfaction of the commissioners of customs, within a reasonable time, to be fixed by the said commissioners with reference to the place of exportation. —§ 75.

Stamp on Plate Bond reduced. — All bonds given to prevent the relanding of plate in respect of which any drawback shall be allowed upon the exportation thereof shall be liable only to the same duties of stamps as any bonds given for or in respect of the duties of customs, or for preventing frauds or evasions thereof, are or shall be liable to under any act for the time being in force for granting duties of stamps. —§ 76.

Coals, Export Bond to British Possessions. — No cocket shall be granted for the exportation of any coals to any British possession in a foreign ship until the exporter thereof shall have given security by bond in a penal sum of double the amount of the duty payable on the exportation of such coals, with condition that the same shall be landed at the place for which they shall be exported, or otherwise accounted for to the satisfaction of the commissioners of the customs, and also with condition to produce, within such time as the said commissioners shall require, to be expressed in such bond, a certificate of the landing of such coals at such place, under the hand of the collector or comptroller or other proper officer at such place: provided always, that the bond so to be given in respect of coals shall not be liable to any duty of stamps.—§ 77.

Clearance of Goods.

Packages to be endorsed on Cocket.—Before any part of the goods for which any cocket shall have been granted shall be shipped, or waterborne to be shipped, the same shall be duly cleared for shipment with the searcher; the particulars of the goods for each clearance shall be endorsed on such cocket, together with the number and denomination or description of the respective packages containing the same; and in the margin of each such endorsement shall be delineated the respective marks and numbers of such packages; and to each such endorsement shall be subjoined in words at length an account of the total quantities of each sort of goods intended in such endorsement, and the total number of each sort of package in which such goods are contained, distinguishing such goods, if any, as are to be cleared for any bounty or drawback of excise or customs, and also such goods, if any, as are subject to any duty on exportation, or entitled to any exemption from such duty, and also such goods, if any, as can only be exported by virtue of some particular order or authority, or under some particular restriction or condition, or for some particular purpose or destination; and all goods shipped, or waterborne to be shipped, not being duly cleared as aforesaid, shall be forfeited.—§ 78.

Production of Cocket.—The person clearing such goods for shipment shall upon each occasion produce the cocket so endorsed to the searcher, and shall also deliver a shipping bill, or copy of such endorsement, referring by names and date to the cocket upon which such endorsement is made, and shall obtain the order of the searcher for the shipment of such goods; and the particulars to be contained in such endorsement and in such shipping bill shall be written and arranged in such form and manner as the collector and comptroller shall require.—§ 79.

Coals brought Coastwise may be exported without landing.—If any coals shall have been brought coastwise from one port of the U. K. to another, and the master shall be minded to proceed with such coals or any part of them to parts beyond the seas, it shall be lawful for such master to enter such ship and such coals outwards for the intended voyage without first landing the coals intended for exportation, provided the officers of the customs shall be satisfied that the quantity of coals left on board does not exceed the quantity so entered outwards. — § 80.

Account of Value of Exports to be delivered to the Searcher. — Upon the clearance for shipment of any goods the produce or manufacture of the U. K. an account containing an accurate specification of the quantity, quality, and value of such goods, together with a declaration to the truth of the same, signed by the exporter or his known agent, shall be delivered to the searcher by the person clearing such goods: and if such declaration be false the person signing the same shall forfeit the sum of twenty pounds; and it shall be lawful for the searcher to call for the invoice, bills of parcels, and such other documents relating to the goods as he may think necessary for ascertaining the true value of the same: provided always, that if such exporter or agent shall make and subscribe a declaration before the collector or comptroller, that the value of the goods cannot be ascertained in time for the shipment of the same, and such declaration shall be delivered to the searcher at the time of clearance, a further time of 3 months shall be allowed for the delivery of such separate shipping bill, on failure whereof such exporter or agent shall forfeit the sum of 20*l*. — § 81.

Goods for Excise Drawback. — No drawback of excise shall be allowed upon any goods so cleared unless the person intending to claim such drawback shall have given due notice to the officer of excise, in form and manner required by any law in force relating to the excise, and shall have obtained and have produced to the searcher at the time of clearing such goods a proper document under the hand of the officer of excise, containing the necessary description of the goods for which such drawback is to be claimed: and if the goods to be cleared and shipped under the care of the searchers shall, upon examination, be found to correspond in all respects with the particulars of the goods contained in such document, and such goods shall be duly shipped and exported, the searcher shall, if required, certify such shipment upon such document, and shall transmit the same to the officer of excise. — § 82.

Officer of Excise may attend Examination. — It shall be lawful for the officer of excise, if he see fit, to attend and assist at such examination, and to mark or seal the packages, and to keep joint charge of the same, together with the searcher, until the same shall have been finally delivered by him into the sole charge of the searcher, to be shipped and exported under his care.—§ 83.

Goods for Duty, Bounty, or Drawback, &c. brought for Shipment. — If any goods which are subject to any duty or restriction in respect of exportation, or if any goods which are to be shipped for any drawback or bounty shall be brought to any quay, wharf, or other place, to be shipped for exportation, and such goods shall not agree with the endorsement on the cocket, or with the shipping bill, the same shall be forfeited; and if any goods prohibited to be exported be found in any package brought as aforesaid, such package and every thing contained therein shall be forfeited. — § 84.

Searcher may open any Package, but if correct, must repack. — It shall be lawful for the searcher to open all packages, and fully to examine all goods shipped or brought for shipment at any place in the U. K. or in the Isle of Man; and if the goods so examined shall be found to correspond in all respects with the cocket and clearance purporting to be for the same, such goods shall be repacked at the charge of such searcher, who may be allowed such charge by the commissioners of the customs, if they shall see fit so to do.—§ 85.

Clearance of Ship.

Content to be delivered to Searcher. — Before any ship shall be cleared outwards at any port in the U. K. or in the Isle of Man, for parts beyond the seas, with any goods shipped on board the same in such port, the master shall deliver a content of such ship to the searcher, setting forth the name and tonnage of such ship, and the place or places of her destination, and the name of the master, and also an account of the goods shipped on board, and of the packages containing such goods, and of the marks and numbers upon such packages, and a like account of the goods on board, if any, which had been reported inwards for exportation in such ship, so far as any of such particulars can be known by him; and also, before the clearance of such ship, the cockets, with the endorsements and clearances thereon for the goods shipped, shall be finally delivered by the respective shippers of such goods to the searcher, who shall file the same together, and shall attach with a seal a label to the file, showing the number of cockets con-

tained in the file, and shall compare the particulars of the goods in the cockets with the particulars of the goods in such content, and shall attest the correctness thereof by his signature on the label and on the content; and the master of the ship shall make and sign a declaration before the collector or comptroller to the truth of such content, and shall also answer to the collector or comptroller such questions concerning the ship, the cargo, and the intended voyage, as shall be demanded of him; and thereupon the collector or comptroller shall clear such ship for her intended voyage, and shall notify such clearance and the date thereof upon the content, and upon the label to the file of cockets, and upon the victualling bill, and also in the book of ships' entries' outwards, for the information of all parties interested, and shall transmit the content and the cockets, and the victualling bill to the searcher; and the particulars to be contained in such content shall be written and arranged in such form and manner as the collector and comptroller shall require.—§ 86.

File of Cockets and Victualling Bill delivered to Master as the Clearance. — The file of cockets and the victualling bill shall thereupon be delivered by the searcher to the master of such ship, at such station within the port and in such manner as shall be appointed by the commissioners of customs for that purpose; and such file of cockets and victualling bill, so delivered, shall be kept by the master of such ship as the authority for departing from the port with the several parcels and packages of goods and of stores on board, so far as they shall agree with the particulars in the endorsements on such cockets or with such victualling bill. —§ 87.

In Ballast. Master to answer Questions. — If any ship is to depart in ballast from the U. K. or from the Isle of Man for parts beyond the seas, having no goods on board except the stores of such ship borne upon the victualling bill, or any goods reported inwards for exportation in such ship, the master of such ship shall, before her departure, answer to the collector or comptroller such questions touching her departure and destination as shall be demanded of him; and thereupon the collector or comptroller shall clear such ship in ballast, and shall notify such clearance and the date thereof on the victualling bill, and also in the book of ships' entries' outwards, for the information of all parties interested; and such victualling bill shall be kept by the master of such ship as the clearance of the same. —§ 88.

Slate and Slates and Chalk to be deemed Ballast. — Slate and slates and chalk laden on board any ship bound to foreign parts shall be deemed to be ballast; and every such ship having on board slate and slates and chalk only, or either of them, shall be deemed to be a ship departing in ballast; and if on the return of any such ship any slate or slates or chalk shall be remaining on board, the same shall be deemed to be the ballast of such ship. —§ 89.

Part of former Cargo reported for Exportation. — If there be on board any ship any goods of the inward cargo which were reported for exportation in the same, the master shall, before clearance outwards of such ship from any port in the U. K. or in the Isle of Man, deliver to the searcher a copy of the report inwards of such goods, certified by the collector and comptroller; and such copy, being found to correspond with the goods so remaining on board, shall be the authority to the searcher to pass such ship with such goods on board, and being signed by the searcher, and filed with the cockets, shall be the clearance of the ship for those goods. —§ 90.

If any Passengers, Master may enter Baggage in his Name. — If any passengers are to depart in any ship from the U. K. or from the Isle of Man for parts beyond the seas, it shall be lawful for the master of such ship to pass an entry and to receive a cocket in his name for the necessary personal baggage of all such passengers, and duly to clear such baggage for shipment in their behalf, stating in such clearances the particulars of the packages and the names of the respective passengers; and if such ship is to take no other goods than the necessary personal baggage of passengers actually going the voyage, it shall be lawful for such master to enter such ship outwards in ballast for passengers only; and if no other goods than such baggage duly entered and cleared be taken on board such ship, the same shall be deemed to be a ship in ballast, notwithstanding such baggage shall be described in the clearance, on the content and on the label to the cocket or cockets, and on the victualling bill and in the book of ship entries, as a ship cleared in ballast, except as to the necessary personal baggage of passengers going thevoyage. —§ 91.

In Ballast, Master may enter Goods for private Use of Self and Crew. — If the master and crew of any foreign ship which is to depart in ballast from the U. K. for parts beyond the seas shall be desirous to take on board chalk rubbish by way of ballast, or to take with them for their private use any small quantities of goods of British manufacture, it shall be lawful for such master, without entering such ship outwards, to pass an entry in his name, and receive a cocket free of any export duty for all such goods, under the general denomination of British manufactures not prohibited to be exported, being for the use and privilege of the master and crew, and not being of greater value than in the proportion of 20*l.* for the master, and 10*l.* for the mate, and 5*l.* for each of the crew, and stating that the ship is in ballast; and the master shall duly clear such goods for shipment on behalf of himself and crew, stating in such clearance the particulars of the goods and packages, and the names of the crew who shall jointly or severally take any of such goods under this privilege; and such ship shall be deemed to be a ship in ballast, and be cleared as such, and without a content, notwithstanding such goods or such cocket or cockets; and such clearance shall be notified by the collector or comptroller on the label to the cocket or cockets, and on the victualling bill, and in the book of ships' entries, as a clearance in ballast, except as to the privilege of the master and crew. —§ 92.

Officers may board any Ship after Clearance. — It shall be lawful for the officers of the customs to go on board any ship after clearance outwards, within the limits of any port in the U. K. or in the Isle of Man, or within 4 leagues of the coast thereof, and to demand the file of cockets and the victualling bill, and if there be any goods or stores on board not contained in the endorsements on the cockets nor in the victualling bill, such goods or stores shall be forfeited; and if any goods contained in such endorsements be not on board, the master shall forfeit the sum of 20*l.* for every package or parcel of goods contained in such endorsements and not on board; and if any cocket be at any time falsified, the person who shall have falsified the same, or who shall have wilfully used the same, shall forfeit the sum of 100*l.* —§ 93.

Ships to bring to at Stations.—Every ship departing from any port in the U. K. or in the Isle of Man shall bring to at such stations within the port as shall be appointed by the commissioners of H, M.'s customs for the landing of officers from such ships, or for further examination previous to such departure. —§ 94.

Debenture Goods.

Entry in Name of real Owner, or of the Commission Merchant. — No drawback or bounty shall be allowed upon the exportation from the U. K. of any goods unless such goods shall have been entered in the name of the person who was the real owner thereof at the time of entry and shipping, or of the person who had actually purchased and shipped the same, in his own name and at his own liability and risk, on commission, according to the practice of merchants, and who was and shall have continued to be entitled in his own right to such drawback or bounty, except in the cases herein-after provided for. —§ 95.

Declaration as to Exportation, and to Property, and Right to Drawback or Bounty. — Such owner or commission merchant shall make and subscribe a declaration upon the debenture that the goods mentioned therein have been actually exported, and have not been re-landed, and are not intended to be relanded in any part of the U. K., nor in the Isle of Man, (unless entered for the Isle of Man,) nor in the islands of Faro or Ferro, and that he was the real owner thereof at the time of entry and shipping, or that he had purchased and shipped the said goods in his own name and at his own liability and risk, on commission, as the case may be, and that he was and continued to be entitled to the drawback or bounty thereon in his own right: provided always, that if such owner or merchant shall not have purchased the right to such drawback or bounty he shall declare under his hand upon the entry and upon the debenture the person who is entitled thereto, and the name of such person shall be stated in the cocket and in the debenture; and the receipt of such person on the debenture shall be the dscharge for such drawback or bounty. —§ 96.

Agent may pass Entry and receive Drawback, and make the Declaration, and answer Questions for Owner not resident. — If such owner or merchant shall be resident in some part of the U. K. being more

than 20 miles from the custom-house of the port of shipment, he may appoint any person to be his agent to make and pass his entry, and to clear and ship his goods, and to receive for him the drawback or bounty payable on his debenture, if payable to him, provided the name of such agent and the residence of such owner or merchant be subjoined to the name of such owner or merchant in the entry and in the cocket for such goods; and such agent, being duly informed, shall make declaration upon the entry, if any be necessary, and also upon the debenture, in behalf of such owner or merchant, to the effect before required of such owner or merchant, and shall answer such questions touching his knowledge of the exportation of such goods and the property therein, and of the right to the drawback or bounty, as shall be demanded of him by the collector or comptroller; and if any such goods be exported by any corporation or company trading by a joint stock it shall be lawful for them to appoint any person to be their agent for the like purposes and with the like powers to act in their behalf. — § 97.

Property of Persons abroad consigned here to an Agent, and exported by him on account of Owner. — If any goods which are to be exported for drawback be the property of any person residing abroad, having been consigned by the owner thereof to some person as his agent residing in the U. K., to be exported through the same to parts beyond the seas, by such agent, upon account of such owner, it shall be lawful for such person (being the consignee by whom and in whose name the duties inwards on such goods had been paid, or his legal representative), in like manner, as agent for such owner, to enter, clear, and ship such goods for him, and upon like conditions to receive for him the drawback payable thereon. — § 98.

Shipment within Three Years, and Payment within Two Years. — No drawback shall be allowed upon the exportation of any goods unless such goods be shipped within 3 years after the payment of the duties inwards thereon, and no debenture for any drawback or bounty allowed upon the exportation of any goods shall be paid after the expiration of 2 years from the date of the shipment of such goods. — § 99.

Issuing and passing Debenture. — For the purpose of computing and paying any drawback or bounty payable upon any goods duly entered, shipped, and exported, a debenture shall, in due time after such entry, be prepared by the collector and comptroller, certifying in the first instance the entry outwards of such goods; and so soon as the same shall have been duly exported, and a notice containing the particulars of the goods shall have been delivered by the exporter to the searcher, the shipment and exportation thereof shall be certified to the collector and comptroller, upon such debenture, by the searcher, and the debenture shall thereupon be computed and passed with all convenient despatch, and be delivered to the person entitled to receive the same. — § 100.

Certificate of landing in Isle of Man. — No drawback or bounty shall be allowed for any goods carried by sea from the U. K. to the Isle of Man until a certificate shall be produced from the collector and comptroller of the customs of the Isle of Man of the due landing of such goods. — § 101.

Licensed Lighterman only to ship Debenture or warehoused Goods. — No goods cleared for drawback or bounty, or from the warehouse, shall be carried or waterborne to be put on board any ship for exportation from the U. K. by any person, unless such person shall be authorized for that purpose by licence under the hands of the commissioners of customs; and, before granting such licence, it shall be lawful for the said commissioners to require such security by bond for the faithful and incorrupt conduct of such person as they shall deem necessary; and after granting such licence it shall be lawful for the said commissioners to revoke the same, if the person to whom the same shall have been granted shall be convicted of any offence against the laws relating to the customs or excise: provided always, that all such licences which shall be in force at the time of the commencement of this act shall continue in force as if the same had been afterwards granted under the authority of this act. — § 102.

Warehouse or Debenture Goods not exported, or if re-landed, or carried to Guernsey, &c. without Entry, forfeited. — If any goods which have been taken from the warehouse to be exported from the same, or any goods which have been cleared to be exported for any drawback or bounty, shall not be duly exported to parts beyond the seas, or shall be re-landed in any part of the U. K., (such goods not having been duly re-landed or discharged as short-shipped under the care of the proper officers,) or shall be landed in the Islands of Faro or Ferro, or shall be carried to any of the Islands of Guernsey, Jersey, Alderney, Sark, or Man, (not having been duly entered, cleared, and shipped, to be exported or carried directly to such islands,) the same shall be forfeited, together with the ship from or by which the same had been so re-landed, landed, or carried, and any other ship, vessel, boat, or craft which may have been used in so re-landing, landing, or carrying such goods; and any person by whom or by whose orders or means such goods shall have been so taken or cleared, or so re-landed, landed, or carried, shall forfeit a sum equal to treble the value of such goods. — § 103.

Drawback of Duties on Wine allowed for Officers in the Navy. — A drawback of the whole of the duties of customs shall be allowed for wine intended for the consumption of officers of H. M.'s navy, on board such of H. M.'s ships in actual service as they shall serve in, not exceeding the quantities of wine, in any one year, for the use of such officers, herein-after respectively mentioned; viz.

	Gallons.		Gallons.
For every admiral - - - -	1,260	For every captain of an inferior rate - -	210
vice-admiral - - - -	1,050	lieutenant, and other commanding officer, and for every marine officer - - - -	105
rear-admiral - - - -	840		
captain of the first and second rate -	630		
captain of the third, fourth, and fifth rate - - - -	420		

Provided always, that such wine be shipped only at one of the ports herein-after mentioned; viz London, Liverpool, Rochester, Deal, Dovor, Portsmouth, Plymouth, Yarmouth, Falmouth, Belfast, Dublin, Cork, Leith, or Glasgow. — § 104.

Person entering such Wine for Drawback to declare the Name and Rank of Officer claiming the same. — The person entering such wine, and claiming the drawback for the same, shall state in the entry and declare on the debenture the name of the officer for whose use such wine is intended, and of the ship in which he serves; and such wine shall be delivered into the charge of the officers of customs at the port of shipment, to be secured in the Queen's warehouse until the same shall be shipped under their care; and such officers having certified upon the debenture the receipt of the wine into their charge, the debenture shall be computed and passed, and be delivered to the person entitled to receive the same. — § 105.

Officers leaving the Service, &c., such Wine permitted to be transferred to others. — If any such officer shall leave the service, or be removed to another ship, it shall be lawful for the officers of the customs, at any of the ports before mentioned, to permit the transfer of any such wine from one officer to another, as part of his proportion, whether on board the same ship or another, or the transhipment from one ship to another for the same officer, or the re-landing and warehousing for future re-shipment; and it shall also be lawful for the officers of customs at any port to receive back the duties for any of such wine, and deliver the same for home use: provided always, that if any of such wine be not laden on board the ship for which the same was intended, or be unladen from such ship without permission of the proper officer of the customs, the same shall be forfeited. — § 106.

Pursers of Her Majesty's Ships of War may ship Tobacco for Use of Crew, free of Duty on giving Bond. — It shall be lawful for the purser of any of H. M.'s ships of war in actual service to enter and ship at the ports of Rochester, Portsmouth, or Plymouth, in the proportions herein-after mentioned, any tobacco there warehoused in his name, or transferred into his name, for the use of the ship in which he shall serve, provided such purser shall deliver to the collector or comptroller of such port a certificate from the captain of such ship, stating the name of the purser and the number of men belonging to the ship, and shall also give bond, with 1 sufficient surety, in treble the duties payable on the tobacco, that no part thereof shall be re-landed in the U. K. without leave of the officers of the customs, or be landed in either of the islands of Guernsey, Jersey, Alderney, Sark, or Man. — § 107.

Purser removed from One Ship to another may tranship tobacco, with Permission of Collector. — If any purser shall be removed from one ship to another it shall be lawful for the collector and comptroller of

the port where such ships shall be to permit the transhipment of the remains of any such tobacco for the use of such other ship, upon due entry of such tobacco by such purser, setting forth the time when and the port at which such tobacco was first shipped; and if any such ship shall be paid off, it shall be lawful for the collector and comptroller of any port where such ship shall be paid off to permit the remains of any such tobacco to be landed, and to be entered by the purser of such ship, either for payment of duties or to be warehoused for the term of 6 months, for the supply of some other such ship, in like manner as any tobacco may be warehoused and supplied at either of the ports before mentioned, or for payment of all duties within such 6 months: provided always, that all tobacco warehoused for the purpose of so supplying H. M.'s ships of war shall be subject to the provisions of any act in force relating to the warehousing of tobacco generally, as far as the same are applicable, and are not expressly altered by any of the provisions herein particularly made. — § 108.

Limiting the Quantity of Tobacco. — No greater quantity of such tobacco shall be allowed to any ship of war than 2 pounds by the lunar month for each of the crew of such ship, nor shall any greater quantity be shipped at any one time than sufficient to serve the crew of such ship for 6 months after such rate of allowance; and the collector and comptroller of the port at or from which any such tobacco shall be supplied to any such ship, or landed from any such ship, or transferred from one such ship to another, shall transmit a particular account thereof to the commissioners of customs, in order that a general account may be kept of all the quantities supplied to and consumed on board each of such ships under the allowances before granted. — § 109.

Times and Places for shipping Goods. —No goods shall be put off from any wharf, quay, or other place, or shall be waterborne in order to be exported, but only on days not being Sundays or holidays, and in the daytime; (that is to say,) from the 1st day of September until the last day of March betwixt sunrising and sun-setting, and from the last day of March until the 1st day of September between the hours of 7 of the clock in the morning and 4 of the clock in the afternoon; nor shall any such goods be then put off or waterborne for exportation unless in the presence or with the authority of the proper officer of the customs, nor except from a legal quay appointed by H. M. or at some wharf, quay, or place appointed by the commissioners of customs for shipping of such goods by sufferance. — § 110.

Penalty for exporting prohibited Goods. — If any goods liable to forfeiture for being shipped for exportation shall be shipped and exported without discovery by the officers of the customs, the person or persons who shall have caused such goods to be exported shall forfeit double the value of such goods. — § 111.

Prohibitions.

Prohibitions and Restrictions, absolute or modified.—The several sorts of goods enumerated or described in the table following (denominated "A Table of Prohibitions and Restrictions Outwards") shall be either absolutely prohibited to be exported from the U. K., or shall be exported only under the restrictions mentioned in such table, according as the several sorts of such goods are respectively set forth herein: viz.

A Table of Prohibitions and Restrictions Outwards.

Clocks and watches; viz. any outward or inward box, case, or dial plate, if any metal, without the movement in or with every such box, case, or dial plate, made up fit for use, with the clock or watch maker's name engraven thereon.

Lace; viz. any metal inferior to silver which shall be spun, mixed, wrought, or set upon silk, or which shall be gilt, or drawn into wire, or flattened into plate, and spun or woven, or wrought into or upon, or mixed with lace, fringe, cord, embroidery, tambour work, or buttons, made in the gold or silver lace manufactory, or set upon silk, or made into bullion, spangles, or pearl, or any other materials made in the gold or silver lace manufactory, or which shall imitate or be meant to imitate such lace, fringe, cord, embroidery, tambour work, or buttons; nor shall any person export any copper, brass, or other metal which shall be silvered or drawn into wire, or flattened into plate, or made into bullion, spangles, or pearl, or any other materials used in the gold or silver lace manufactory, or in imitation of such lace, fringe, cord, embroidery, tambour work, or buttons, or of any of the materials used in making the same, and which shall hold more or bear a greater proportion than 3 dwt. of fine silver to the pound avoirdupoise of such copper, brass, or other metals.

any metal inferior to silver, whether gilt, silvered, stained, or coloured, or otherwise, which shall be worked up or mixed with gold or silver in any manufacture of lace, fringe, cord, embroidery, tambour work, or buttons.

A List of Goods which may be prohibited to be exported by Proclamation or Order in Council.

Arms, ammunition, and gunpowder.

Ashes, pot and pearl.

Military stores and naval stores, and any articles (except copper) which H. M. shall judge capable of being converted into or made useful in increasing the quantity of military or naval stores.

Provisions or any sort of victual which may be used as food by man.

And if any goods shall be exported, or be waterborne to be exported, from the U. K., contrary to any of the prohibitions or restrictions mentioned in such table in respect of such goods, the same shall be forfeited. — § 112.

The clauses from 113 to 126, both inclusive, relate to the Coasting Trade, and are given under that article.

Construction in General.

Terms used in Acts. — In order to avoid the frequent use of numerous terms and expressions in this act, and in other acts relating to the customs, and to prevent any misconstruction of the terms and expressions used therein, be it enacted, that whenever the several terms or expressions following shall occur in this act, or in any other act relating to the customs or to trade and navigation, the same shall be construed respectively in the manner herein-after directed; (that is to say,) the term "ship" shall be construed to mean ship or vessel generally, unless such term shall be used to distinguish a ship from sloops, brigantines, and other classes of vessels; that the term "master" of any ship shall be construed to mean the person having or taking the charge or command of such ship; that the term "owners" and the term "owner" of any ship shall be construed alike to mean one owner, if there be only one, and any or all the owners, if there be more than one; that the term "mate" of any ship shall be construed to mean the person next in command of such ship to the master thereof; that the term "seaman" shall be construed to mean alike seaman, mariner, sailor, or landsman, being one of the crew of any ship; that the term "British possession" shall be construed to mean colony, plantation, island, territory, or settlement belonging to her Majesty; that the term "her Majesty" shall be construed to mean her Majesty, her heirs and successors; that the term "limits of the East India Company's charter" shall be construed to mean the Cape of Good Hope, and all places and seas eastwards thereof to the Straits of Magellan; that the terms "collector and comptroller" shall be construed to mean the collector and comptroller of the customs of the port intended in the sentence: that whenever mention is made of any public officer the officer mentioned shall be deemed to be such officer for the time being; that the term "warehouse" shall be construed to mean any place, whether house, shed, yard, timber pond, or other place in which goods entered to be warehoused upon importation may be lodged, kept, and secured without payment of duty, or although prohibited to be used in the United Kingdom; that the term "Queen's warehouse" shall be construed to mean any place provided by the Crown for lodging goods therein for security of the customs.—§ 127.

Malta deemed to be in Europe. — The Island of Malta and its dependencies shall be deemed to be in Europe.—§ 128.

General Regulations.

Weights, Measures, &c. — All duties, bounties, and drawbacks of customs shall be paid and received in every part of the U. K. and of the Isle of Man in British currency, and according to imperial weights and measures; and in all cases where such duties, bounties, and drawbacks are imposed and al-

owed according to any specific quantity or any specific value, the same shall be deemed to apply in the same proportion to any greater or less quantity or value; and all such duties, bounties, and drawbacks shall be under the management of the commissioners of the customs.—§ 129.

Collector to take Bonds in respect of Goods relating to the Customs.— All bonds relating to the customs required to be given in respect of goods or ships, except bonds given for securing the due exportation of or payment of duty upon goods warehoused according to law, shall be taken by the collector and comptroller for the use of H. M.; and after the expiration of 3 years from the date thereof, or from the time, if any, limited therein for the performance of the condition thereof, every such bond upon which no prosecution or suit shall have been commenced shall be void, and may be cancelled and destroyed. — § 130.

Bonds entered into with the Concurrence of Lords of the Treasury or Commissioners of the Customs for the due Performance of any thing relating to the Customs to be valid in Law. — Whereas it frequently occurs that certain indulgences are granted to merchants and others, by directions of the lords of the treasury and the commissioners of customs, on bond being given for the security of the revenue; and, as doubts may arise whether such bonds would in law be valid, be it therefore enacted and declared, that in all cases where bonds shall be entered into, with the concurrence or by the direction of the lords of the treasury or the commissioners of customs, for the due performance of any order, matter, or thing relative to the customs, such bonds shall be valid in law, and upon breach of any of the conditions thereof may be sued and proceeded upon in like manner as any other bond entered into by virtue of any act relating to the customs. — § 131.

Mode of ascertaining Strength of Foreign Spirits. — The same instruments, and the same tables and scales of graduation, and the same rules and methods, as the officers of the excise shall by any law in force for the time being be directed to use, adopt, and employ in trying and ascertaining the strengths and quantities of spirits made within the U. K., for the purpose of computing and collecting the duties of excise payable thereon, shall be used, adopted, and employed by the officers of customs in trying and ascertaining the strengths and quantities of spirits imported into the U. K., for the purpose of computing and collecting the duties of customs payable thereon. — § 132.

Vinegar or Acetous Acid to be charged with Duty according to Strength. — To prevent vinegar or acetous acid of excessive strength being brought into consumption upon payment of duty as common vinegar or acetous acid, to the great injury of H. M.'s revenue, all such liquors as aforesaid, subject and liable to any duty of customs shall and may be tried and examined by any officer or officers of customs with such acetometer as shall and may be from time to time directed by the commissioners of customs, in order to ascertain the strength thereof; and whenever any such liquors shall upon any such trial be found by any officer or officers of customs to be above proof as denoted by such acetometer (proof of being such strength of acetous acid that 100 parts of the liquor by weight will saturate or neutralize $14\frac{1}{2}$ parts by weight of crystallized sub-carbonate of soda), the number of gallons of such liquors of which such trial is made shall be deemed and computed by such officer or officers to be such number as could be made from or with such liquors if diluted by water to the strength of proof denoted as aforesaid, and shall be chargeable and taken account of and charged by such officer with duty accordingly. — § 133.

Spirits, although mixed, to pay Duties as such. — Spirits or strong waters imported into the U. K. mixed with any ingredient, and although thereby coming under some other denomination, shall nevertheless be deemed to be spirits or strong waters, and be subject to duty as such. — § 134.

Officers of Customs to take Samples of Goods.— It shall be lawful for the officers of the customs to take such samples of any goods as shall be necessary for ascertaining the amount of any duties payable on the same; and all such samples shall be disposed of and accounted for in such manner as the commissioners of customs shall direct. — § 135.

Time of an Importation and of an Exportation defined. — If upon the first levying or repealing of any duty, or upon the first granting or repealing of any drawback or bounty, or upon the first permitting or prohibiting of any importation or exportation, whether inwards, outwards, or coastwise, in the U. K. or in the Isle of Man, it shall become necessary to determine the precise time at which an importation or exportation of any goods made and completed shall be deemed to have had effect, such time, in respect of importation or exportation of any goods made and completed, shall be deemed to be the time at which the ship importing such goods had actually come within the limits of the port at which such ship shall in due course be reported, and such goods be discharged; and such time, in respect of exportation, shall be deemed to be the time at which the goods had been shipped on board the ship in which they had been exported; and if such question shall arise upon the arrival or departure of any ship, in respect of any charge or allowance upon such ship, exclusive of any cargo, the time of such arrival shall be deemed to be the time at which the report of such ship shall have been or ought to have been made; and the time of such departure shall be deemed to be the time of the last clearance of such ship with the collector and comptroller for the voyage upon which she departed. — § 136.

Return of Duty overpaid. — Although any duty of customs shall have been overpaid, or although after any duty of customs shall have been charged and paid, it shall appear or be judicially established that the same had been charged under an erroneous construction of the law, it shall not be lawful to return any such overcharge after the expiration of 3 years from the date of such payment. — § 137.

Tonnage or Burden of Ships how ascertained. — The tonnage or burden of every British ship within the meaning of this act shall be the tonnage set forth in the certificate of registry of such ship, and the tonnage or burden of every other ship shall, for the purposes of this act, be ascertained in the same manner as the tonnage of British ships is ascertained. — § 138.

Ships, when not liable to Tonnage Rate under 4 & 5 *W.* 4. *c.* 32. —Whereas by an act passed in the 4th and 5th years of the reign of H. M. King William IV., intituled, "An Act for reducing the Tonnage Rates payable in the Port of London," certain rates are imposed upon ships or other vessels entering inwards and clearing outwards in the port of London, and it is expedient to amend the same in respect of ships or other vessels reporting their cargoes for exportation, and ultimately leaving the port without breaking bulk; be it therefore enacted, that no tonnage rate shall be payable under the said act on ships or other vessels entering inwards or clearing outwards in the said port in cases where the cargoes are reported for exportation, and ultimately the ships or other vessels leave the port without breaking bulk, or taking in merchandize for the purpose of exportation. — § 139.

Officers may refuse Master of British Ship unless endorsed on Register. — It shall be lawful for the officers of the customs at any port under British dominion where there shall be a collector and comptroller of the customs to refuse to admit any person to do any act at such port as master of any British ship, unless his name shall be inserted in or have been endorsed upon the certificate of registry of such ship as being the master thereof, or until his name shall have been so endorsed by such collector and comptroller. — § 140.

Falsifying Documents.— If any person shall counterfeit or falsify, or wilfully use when counterfeited or falsified, any entry, warrant, cocket, or transire, or other document for the unlading, lading, entering, reporting, or clearing of any ship or vessel, or for the landing or shipping of any goods, stores, baggage, or article whatever, or shall by any false statement procure any writing or document to be made for any of such purposes, every person so offending shall for every such offence forfeit the sum of 200*l.*: provided always, that this penalty shall not attach to any particular offence for which any other penalty shall be expressly imposed by any law in force for the time being. — § 141.

Authority of an Agent may be required. — Whenever any person shall make any application to any officer of the customs to transact any business on behalf of any other person, it shall be lawful for such officer to require of the person so applying to produce a written authority from the person on whose behalf such application shall be made, and in default of the production of such authority to refuse to transact such business. — § 142.

False Declaration. — If any declaration required to be made by this act, or by any other act relating to the customs or to trade or navigation, (except declarations to the value of goods,) or if any declaration made for the consideration of the commissioners of customs on any application presented to them,

be untrue in any particular, or if any person required by this act, or by any other act relating to the customs or to trade or navigation, to answer questions put to him by the officers touching certain matters, shall not truly answer such questions, the person making such declaration or answering such question, shall, over and above any other penalty to which he may become subject, forfeit the sum of 100*l.* — § 143.

Printed Lists of prohibited Books to be exposed at the Custom Houses.—The commissioners of customs shall cause to be made, and to be publicly exposed from time to time at the several ports in the U. K. and in H. M.'s possessions abroad, printed lists of all books wherein the copyright shall be subsisting, and as to which the proprietor of such copyright or his agent shall have given notice in writing to the said commissioners that such copyright subsists, such notice also stating when such copyright expires.— § 144.

So much of 9 *G.* 4. *c.* 93. *as provides for taking the Prices of Sugar the Produce of British Possessions in America, &c., to apply to Sugar the Produce of British Possessions within the Limits of the East India Company's Charter.* — Whereas by an act passed in the 9th year of H. M. King George IV., intituled "An Act to allow Sugar to be delivered out of the Warehouse to be refined," provisions are made for ascertaining and taking, in manner therein mentioned, the prices of brown or Muscovado sugar the produce of the British possessions in America: and whereas it is expedient that the said provisions should extend and be applicable to brown or Muscovado sugar the produce of the British possessions within the limits of the East India Company's charter: be it therefore enacted, that from and after the 1st day of August, 1842, so much of the said last-mentioned act as provides for the ascertaining and taking the prices of brown or Muscovado sugar the produce of the British possessions in America, and so much of the same act as requires the delivery of accounts of the sales and purchases of such sugar, and statements of the quantities and prices thereof, and other particulars therein mentioned in relation thereto, and the computation and publication of the average prices thereof, and the registry of such accounts and prices, shall be held to extend, include, and apply to brown or Muscovado sugar the produce of the several British possessions within the limits of the East India Company's charter; and that the average price of sugar to be thenceforth published under the said last-mentioned act as hereby extended shall be the average price of brown or Muscovado sugar the produce not only of the British possessions in America but also of the British possessions within the limits of the East India Company's charter; and the several penalties of 50*l.* and of 5*l.* imposed by the said recited act for the offences therein mentioned in respect of sugar the produce of the British possessions in America shall extend and be applicable to the like offences in respect of sugar the produce of the British possessions within the limits of the East India Company's charter. — § 145.

Seizures. Ship to include Tackle, &c. — All goods, and all ships, vessels, and boats, which by this act or any act at any time in force relating to the customs shall be declared to be forfeited, shall and may be seized by any officer of the customs; and such forfeiture of any ship, vessel, or boat shall be deemed to include the guns, tackle, apparel, and furniture of the same; and such forfeiture of any goods shall be deemed to include the proper package in which the same are contained. — § 146.

Restoration of seized Goods, Ships, &c. — In case any goods, ships, vessels, or boats shall be seized as forfeited, or detained as under-valued, by virtue of any act of parliament relating to the customs, it shall be lawful for the commissioners of customs to order the same to be restored in such manner and on such terms and conditions as they shall think fit to direct; and if the proprietor of the same shall accept the terms and conditions prescribed by the said commissioners, he shall not have or maintain any action for recompence or damage on account of such seizure or detention; and the person making such seizure shall not proceed in any manner for condemnation. — § 147.

Remission of Forfeitures and Penalties by Commissioners. — If any ship shall have become liable to forfeiture on account of any goods laden therein or unladen therefrom, or if the master of any ship shall have become liable to any penalties on account of any goods laden in such ship or unladen therefrom, and such goods shall be small in quantity or of trifling value, and it shall be made appear to the satisfaction of the commissioners of customs that such goods had been laden or unladen contrary to the intention of the owners of such ship, or without the privity of the master thereof, as the case may be, it shall be lawful for the said commissioners to remit such forfeiture, and also to remit or mitigate such penalty, as they shall see reason to acquit such master of all blame in respect of such offence, or more or less to attribute the commission of such offence to neglect of duty on his part as master of such ship; and every forfeiture and every penalty, or part thereof, so remitted, shall be null and void, and no suit or action shall be brought or maintained by any person whatever on account thereof. — § 148.

Ships not bringing to at Stations, Masters to forfeit 100*l.* — If any ship coming up or departing out of any port in the U. K. or in the Isle of Man, shall not bring to at the proper stations in such port appointed by the commissioners of customs for the boarding or landing of officers of the customs, the master of such ship shall for every such offence forfeit the sum of 100*l.* — § 149.

Officers may be stationed in Ships in any Port. — It shall be lawful for the commissioners of customs, and for the collector and comptroller of any port under their directions, to station officers on board any ship while within the limits of any port in the U. K. or in the Isle of Man; and the master of every ship on board of which any officer is so stationed shall provide every such officer sufficient room under the deck, in some part of the forecastle or steerage, for his bed or hammock, and in case of neglect or refusal so to do shall forfeit the sum of 100*l.* — § 150.

Power to charge Rent in Queen's Warehouse.—Whenever any goods shall be taken to and secured in any of the Queen's warehouses in the U. K. or in the Isle of Man, for security of the duties thereon, or to prevent the same from coming into home use, it shall and may be lawful for the commissioners of customs to charge and demand and receive warehouse rent for such goods for all such time as the same shall remain in such warehouse, at the same rate as may be payable for the like goods when warehoused in any warehouse in which such goods may be warehoused without payment of duty: provided always, that it shall be lawful for the lords of the treasury, or the commissioners of customs, by warrant or order under their hands respectively, from time to time to fix the amount of rent which shall be payable for any goods secured in any of the Queen's warehouses as aforesaid. — § 151.

Power to sell Goods not cleared from Queen's Warehouse.—In case such goods shall not be duly cleared from the Queen's warehouse within 3 calendar months (or sooner if they be of a perishable nature), it shall be lawful for the commissioners of H. M.'s customs to cause such goods to be publicly sold by auction, for home use or for exportation (as the case may be); and the produce of such sale shall be applied towards the payment of the duties, if sold for home use, and of the warehouse rent and all other charges; and the overplus (if any) shall be paid to the person authorized to receive the same: provided always, that it shall be lawful for the said commissioners to cause any of such goods to be destroyed as cannot be sold for a sum sufficient to pay such duties and charges, if sold for home use, or sufficient to pay such charges, if sold for exportation: provided also, that if such goods shall have been landed by the officers of the customs, and the freight of the same shall not have been paid, the produce of such sale shall be first applied to the payment of such freight. — § 152.

Power for H. M. to appoint Ports and legal Quays.—It shall be lawful for H. M., by her commission out of the court of exchequer, from time to time to appoint any port, haven, or creek in the U. K. or in the Isle of Man, and to set out the limits thereof, and to appoint the proper places within the same to be legal quays for the lading and unlading of goods, and to declare that any place which had been set out as a legal quay by such authority shall be no longer a legal quay, and to appoint any new place within any port to be a legal quay for the lading and unlading of goods; provided always, that all ports, havens, and creeks, and the respective limits thereof, and all legal quays, appointed and set out and existing as such at the commencement of this act under any law till then in force, shall continue to be such ports, havens, creeks, limits, and legal quays respectively as if the same had been appointed and set out under the authority of this act. — § 153.

Averment of Offence.—In any information or other proceeding for any offence against any act made or to be made relating to the customs the averment that such offence was committed within the limits of any port shall be sufficient, without proof of such limits, unless the contrary be proved. — § 154.

Commissioners may appoint Sufferance Wharfs. — It shall be lawful for the commissioners of customs from time to time, by any order under their hands, to appoint places to be sufferance wharfs, for the lading and unlading of goods by sufferance, to be duly issued by them, or by the proper officers under their directions, in such manner and in such cases as they shall see fit. — § 155.

No Ships engaged in the Carriage of Letters to import or export Goods. — No ship or boat appointed and employed ordinarily for the carriage of letters shall import or export any goods without permission of the commissioners of customs, under the penalty of the forfeiture of 100*l.*, to be paid by the master of such ship or boat. — § 156.

Fitters' Certificates. — No ship shall be cleared from any port of the U. K., either for a coasting or a foreign voyage, laden with coals or coal, or culm or cinders, which had not been previously brought coastwise into such port, until the fitter or coal owner, or his agent, vending or shipping the same, shall have delivered to the collector or comptroller two certificates under his hand, expressing the total quantities of coals, culm, and cinders respectively shipped or intended to be shipped by him in such ship; and the collector or comptroller shall retain one of such certificates, and shall deliver the other, signed by him, to the master of the ship; and every fitter, coal owner, or agent who shall refuse to give such certificates, or shall give a false certificate, shall forfeit and pay the sum of 100*l.*; and the master of such ship shall keep such certificate, and produce the same to any officer of customs demanding such production, and shall before bulk be broken deliver such certificate to the collector or comptroller of any port in the U. K. to which such coals, culm, or cinders shall be carried in such ship. — § 157.

Licensed Agents.

Persons entering or clearing Ships, &c. as Agents, to be licensed, and give Bond. — It shall not be lawful for any person to act as an agent for transacting business in the port of London which shall relate to the entry or clearance of any ship, or of any goods, or of any baggage, unless authorized so to do by licence of the commissioners of customs, who are hereby empowered to require bond to be given by every person to whom such licence shall be granted, with 1 sufficient surety, in the sum of 1000*l.*, for the faithful and incorrupt conduct of such person and of his clerks acting for him: provided always, that such bond shall not be required of any person who shall be 1 of the sworn brokers of the city of London; provided also, that all licences heretofore granted by the commissioners of customs to any persons to act as agents shall be valid and effectual, and all bonds taken for the faithful and incorrupt conduct of such persons shall be and are hereby declared to be and remain in full force and effect; and if any person shall act as such agent, not being so licensed, or if any person shall be in partnership in such agency with any person not so licensed, such person shall, in either case, for every such offence forfeit the sum of 100*l.* — § 158.

Treasury may revoke Licence. — It shall be lawful for the lords of the treasury, by any order under their hands, to revoke any such licence, or any licence heretofore granted by the commissioners of customs to any person to act as an agent for transacting such business at the custom-house in the port of London, and that after a copy of such order shall have been delivered to such person or to his clerk, or left at his usual place of abode or business, such licence shall be void. — § 159.

Not to extend to Clerks or Servants of Individuals. — Nothing herein contained shall extend to prevent the clerk or servant of any person or of any persons in copartnership from transacting any such business, on account of such person or persons, without such licence, provided such clerk or servant shall not transact any such business as clerk, servant, or agent to any other person. — § 160.

Agent may appoint Clerks to act for him only. — It shall be lawful for any such agent or agents in copartnership to appoint any person without licence to be his or their clerk in transacting such agency; provided always, that no person shall be admitted to be such clerk to more than 1 agent or copartnership of agents, nor until his name and residence and the date of his appointment shall have been endorsed on the licence of every such agent, and signed by him, and witnessed by the signature of the collector and comptroller of the customs, unless such person shall have been appointed with consent of the commissioners of customs before the commencement of this act. — § 161.

Treasury may extend Regulations to other Ports. — It shall be lawful for the lords of the treasury, by their warrant, to be published in the London or Dublin Gazette, to extend the regulations herein-before made relating to agents in the port of London to agents at any other port in Great Britain, or at any port in Ireland. — § 162.

Table exhibiting the different Countries to which Articles of the Produce or Manufacture of the U. Kingdom have been exported during the 6 Years ending with 1844, arranged in the Order of the Magnitude of the Exports to them; and specifying the Average Annual Amount of the Exports to each during the said 6 Years, and the Proportion of such Exports destined for each, supposing the whole Exports to be 1000.

Countries.	Average Annual Amount of Exports, 1839-44.	Average Annual Proportion exported to each Country, supposing the whole Exports to be 1000.	Countries.	Average Annual Amount of Exports, 1839-44.	Average Annual Proportion exported to each Country, supposing the whole Exports to be 1000.
	£			£	
United States of America -	6,283,544	119·869	Sumatra and Java - -	304,905	5·817
East India Company's territories and Ceylon - - -	5,939,479	113·306	Mauritius - - - -	277,711	5·298
Germany - - - -	5,799,992	110·645	Columbia - - - -	276,791	5·280
Holland - - - -	3,476,818	66·326	Egypt - - - -	218,513	4·169
British West Indies - -	2,998,486	57·201	Denmark - - - -	212,972	4·063
North American Colonies	2,666,374	50·866	Malta - - - -	204,913	3·909
France - - - -	2,660,592	50·755	Hayti - - - -	204,908	3·909
Italy and the Italian Islands -	2,557,075	48·781	Sweden - - - -	146,363	2·792
Brazil - - - -	2,357,266	44·969	Philippine Isles - - -	124,160	2·368
Russia - - -	1,816,124	34·646	Norway - - - -	119,407	2·278
Turkey and Continental Greece (exclusive of the Morea) -	1,500,158	28·618	Ionian Islands - - -	101,310	1·933
New South Wales, Van Diemen's Land, and Swan River -	1,304,265	24·882	Tripoli, Barbary, and Morocco -	54,215	1·034
China - - - -	1,161,652	22·160	New Zealand and S. Sea Islands	53,920	1·028
Gibraltar - - - -	1,083,211	20·664	Canary Islands - - -	47,655	·909
Portugal Proper - - -	1,079,370	20·591	Azores - - - -	45,198	·862
Belgium - - - -	1,063,925	20·296	Madeira - - - -	30,835	·588
Chili - - - -	928,849	17·719	Morea and Greek Islands -	26,571	·507
Cuba and other Foreign West Indies - - - -	872,666	16·648	St. Helena - - - -	15,808	·302
States of the Rio de la Plata -	794,784	15·162	Arabia - - - -	5,627	·108
Peru - - - -	662,292	12·634	Gautemala - - -	4,895	·093
Mexico - - - -	504,567	9·626	Texas - - - -	3,779	·072
Western Coast of Africa - -	480,001	9·157	Cape de Verd Islands - -	2,111	·040
Cape of Good Hope - -	426,933	8·144	Foreign settlements on the N. W. coast of America - -	2,102	·010
Syria and Palestine - -	409,507	7·812	Ascension Islands - -	1,533	·029
Spain and the Balearic Islands -	381,361	7·275	Madagascar - - -	333	·006
Isles of Guernsey, Jersey, Alderney, and Man - - -	364,590	6·955	Falkland Islands - - -	192	·004
Prussia - - - -	359,179	6·852	African ports on the Red Sea -	108	·003
			Eastern coast of Africa - -	25	·000
			South Whale Fishery - -	6	·000
			Totals - -	52,419,926	1000·000

Account of the real or declared Value of the various Articles of the Manufacture and Produce of the U. Kingdom exported to Foreign Countries during each of the 6 Years ending with 1844; specifying the Countries to which they were exported, and the Value of those Annually shipped for each; and showing also the Average Amount of Exports during the said 6 Years to each Country, and to each of the 5 great Divisions of the Globe; and the Average Proportion exported to each, supposing the whole Exports to be 1000.

Countries.	1839.	1840.	1841.	1842.	1843.	1844.	Average annual Amount of Exports. 1839—44.	Average annual Proportion exported to each Country, supposing the whole Exports to be 1000.
EUROPE.	£	£	£	£	£	£	£	
Russia	1,776,426	1,602,742	1,607,175	1,885,953	1,895,519	2,128,926	1,816,124	34·646
Sweden	121,850	119,425	197,813	199,313	131,302	108,475	146,363	2·792
Norway	81,584	78,016	117,938	134,704	151,377	152,824	119,407	2·278
Denmark	143,732	201,462	191,481	194,304	260,176	286,679	212,972	4·063
Prussia	206,866	219,315	363,821	376,651	483,004	505,384	359,179	6·852
Germany	5,215,155	5,408,499	5,654,033	6,202,700	6,168,038	6,151,528	5,799,992	110·645
Holland	3,563,792	3,416,190	3,610,877	3,573,362	3,564,720	3,131,970	3,476,818	66·326
Belgium	881,831	880,286	1,066,040	1,099,490	984,650	1,471,251	1,063,925	20·296
France	2,298,307	2,378,149	2,902,002	3,193,939	2,534,898	2,656,259	2,660,592	50·755
Portugal Proper	1,135,926	1,110,244	1,036,212	947,855	1,092,134	1,153,847	1,079,370	20·591
Azores	47,663	44,743	38,280	39,862	43,802	56,839	45,198	·862
Madeira	33,493	33,157	24,608	25,047	36,969	31,736	30,835	·588
Spain and the Balearic Islands	262,231	404,252	413,849	322,614	376,013	509,207	381,361	7·275
Canary Islands	47,710	45,872	49,738	54,554	41,734	46,323	47,655	·909
Gibraltar	1,170,702	1,111,176	1,053,367	937,719	1,176,737	1,049,567	1,083,211	20·664
Italy and the Italian Islands	2,079,010	2,660,338	2,578,697	2,494,197	2,960,965	2,569,240	2,557,075	48·781
Malta	125,338	166,545	223,734	289,304	224,546	200,009	204,913	3·909
Ionian Islands	64,010	89,204	119,523	83,600	127,598	123,928	101,310	1·933
Turkey and Continental Greece (exclusive of the Morea)	1,178,712	1,138,559	1,220,261	1,472,288	1,699,725	2,291,404	1,500,158	28·618
Morea & Greek Islands	23,122	25,827	34,684	17,338	30,052	28,201	26,571	·507
Isles of Guernsey, Jersey, Alderney, & Man	340,444	357,214	350,407	364,350	385,367	389,760	364,590	6·955
Total	20,797,904	21,491,245	22,854,540	23,909,344	24,369,326	25,043,357	23,077,619	440·245
ASIA.								
Syria and Palestine	251,509	223,030	427,093	375,551	602,031	577,828	409,507	7·812
Arabia	3,680	2,115	2,952	5,082	8,924	11,009	5,627	·108
East India Company's territories and Ceylon	4,748,607	6,023,192	5,595,000	5,169,888	6,404,519	7,695,666	5,939,479	113·306
China	851,969	524,198	862,570	969,381	1,456,180	2,305,617	1,161,652	22·160
Sumatra and Java	292,731	349,521	285,514	306,132	218,615	376,918	304,905	5·817
Philippine Isles	43,443	325,463	84,419	47,019	152,096	92,517	124,160	2·368
Total	6,191,939	7,447,519	7,257,548	6,873,053	8,842,365	11,059,555	7,945,330	15·5171
AFRICA.								
Egypt	123,859	79,063	238,486	221,003	246,565	402,101	218,513	4·169
Tripoli, Barbary, and Morocco	74,073	63,904	44,126	41,952	83,494	17,740	54,215	1·034
Western Coast of Africa	468,370	492,128	410,798	459,685	590,609	458,414	480,001	9·157
Cape of Good Hope	464,130	417,091	384,574	369,076	502,577	424,151	426,933	8·144
Eastern Coast of Africa	- -	- -	22	- -	-	127	25	
African Ports on the Red Sea	196	- -	- -	262	40	152	108	·003
Ascension Islands	333	- -	541	1,145	4,976	2,204	1,533	·029
Cape de Verd Islands	189	4,547	2,885	1,480	1,577	1,987	2,111	·040
St. Helena	12,668	9,884	7,921	17,530	25,839	21,006	15,808	·302
Mauritius	211,731	325,812	340,140	244,922	258,014	285,650	277,711	5·298
Madagascar	- -	- -	- -	- -	- -	1,998	333	·006
Total	1,355,549	1,392,429	1,429,493	1,357,055	1,713,691	1,615,530	1,477,291	28·182
AMERICA.								
British North American Colonies	3,047,671	2,847,913	2,947,061	2,333,525	1,751,211	3,070,861	2,666,374	50·866
British West Indies	3,986,598	3,574,970	2,504,004	2,591,425	2,882,441	2,451,477	2,998,486	57·201
Hayti	392,763	251,979	169,142	141,896	99,209	174,457	204,908	3·909
Cuba and other Foreign West Indies	891,826	863,520	895,441	711,938	873,797	999,474	872,666	16·648
United States of America	8,839,204	5,283,020	7,098,642	3,528,807	5,013,514	7,938,079	6,283,544	119·869
Mexico	660,170	465,350	434,901	374,969	597,937	494,095	504,567	9·626
Texas	- -	- -	6,767	6,574	5,430	3,906	3,779	·072
Guatemala	627	2,373	21,265	- -	5,103	- -	4,895	·093
Columbia	267,112	359,743	158,972	231,711	378,521	264,688	276,791	5·280
Brazil	2,650,713	2,625,853	2,556,554	1,756,805	2,140,133	2,413,538	2,357,266	44·969
States of the Rio de la Plata	710,524	614,047	989,362	969,791	700,416	784,564	794,784	15·162
Chili	1,103,073	1,334,873	438,089	950,466	938,959	807,633	928,849	17·719
Peru	635,058	799,991	536,046	684,313	659,961	65 380	6 2,292	12·634
Falkland Islands	- -	- -	145	384	533	93	192	·004
Foreign Settlements on the North West Coast of America	- -	- -	-	- -	- -	12,611	2,102	·040
Total	23,185,339	19,023,612	18,756,391	14,282,604	16,047,165	20,073,856	18,561,495	354·092
AUSTRALIA.								
New South Wales, Van Diemen's Land, and Swan River	1,679,390	2,004,385	1,269,351	916,164	1,211,815	744,482	1,304,265	24·882
New Zealand and South Sea Islands	23,459	47,210	67,275	42,788	95,247	47,512	53,920	1·028
South Whale Fishery	- -	-	25	15	- -	-	6	
Total	1,702,849	2,051,625	1,336,631	958,967	1,307,062	791,994	1,358,191	25·910
Recapitulation.								
Europe	20,797,904	21,491,245	22,854,540	23,909,344	24,369,326	25,043,357	23,077,619	440·245
Asia	6,191,939	7,447,519	7,257,548	6,873,053	8,842,365	11,059,555	7,945,330	151·571
Africa	1,355,549	1,392,429	1,429,493	1,357,055	1,713,691	1,615,530	1,477,291	28·182
America	23,185,339	19,023,612	18,756,391	14,282,604	16,047,165	20,073,856	18,561,495	354·092
Australia	1,702,849	2,051,625	1,336,651	958,967	1,307,062	791,994	1,358,191	25·910
Grand Total	53,233,580	51,406,430	51,634,623	47,381,023	52,279,609	58,584,292	52,419,926	1000·000

MANILLA. *Port Charges.* — On foreign vessels, 2 rs. per ton, and one-half on such as neither load or unload cargo, besides fees amounting from $5 to $15, according to the size of vessels.

Import Duties. — Spanish commodities, by Spanish vessels, pay 3 per cent. *ad valorem*, and 8 by foreign. Foreign commodities, by foreign vessels, 14 per cent., and 7 by Spanish; in general, being 8 per cent. under national flag from Singapore, and 9 from China. Spirits and strong liquors, produce of Spain, by Spanish vessels, 10 per cent., and 25 by foreign, if they be foreign produce, by Spanish vessels, 30 per cent., and 60 by foreign. Cider and beer, produce of Spain, by Spanish vessels, 3 per cent., and 10 by foreign; if they be foreign produce, by Spanish vessels, 20, and 25 by foreign. All Spanish wines, by national vessels, 3 per cent., and 8 by foreign. Foreign wines, by Spanish vessels, 40 per cent. and 50 by foreign, except champagne, which pays, by Spanish vessels, 7 per cent., and 14 by foreign. Cotton twist, grey, black, blue and purple — knives, or bolos, such as the natives use — ready-made clothes, boots, shoes, preserved fruits, confectionary and vinegar, by Spanish vessels, 20 per cent., and 30 by foreign, British and other foreign cotton, and silk manufactures, made in imitation of native cloths, chiefly stripes or checks of black, blue and purple colours, Madras and Bengal grey, white and printed cottons, towels, table napkins, and table cloths, 15 per cent. by Spanish vessels, and 25 by foreign. Biche de mer, rattans: diamonds, tortoise-shell, mother-o'-pearl shell and bird's nest, 1 per cent. by Spanish vessels, and 2 by foreign. Machinery of all sorts for the promotion of the industry of the country, cotton twist of red, rose, yellow and green colours, gold and silver coined or uncoined, plants and seeds, free. Tropical productions, similar to those of the Philippines, also arrack and gunpowder are prohibited. Opium is only admitted to be deposited for re-exportation. Swords, fowling-pieces, muskets, pistols, and warlike stores may be deposited for re-export, and cannot be introduced without the special license of government; but cannon and dress swords are admitted.

Export Duties. — Commodities and produce of every description to Spain, by national vessels, pay 1 per cent., and 2 by foreign. Elsewhere, 1½ by Spanish vessels, and 3 by foreign. Hemp, by national vessels to whatever destination, 1 per cent., and 2 by foreign. Rice, by Spanish vessels, free, and 4½ per cent. by foreign. Manufactured tobacco, and cordage, of Manilla hemp, free by all flags. Gold dust, gold in bars, and silver in bars, free.

Entrepôt Duties. —One per cent. *ad valorem*, at and 1 per cent. at the exportation, with 1 per cent. more if the commodities should be kept there more than twelve months, two years being the longest time allowed for it.

Port and Custom-house Regulations. — Vessels newly arrived are not to communicate with the shore until having been visited by the port-captain's boat, and within thirty hours after this visit, a manifest must be presented, stating packages, marks, and numbers, but the vessel may retain her cargo ten days in transit without stating whether for consumption or deposit, and without being obliged to land, or incurring any charge on the same, except gunpowder, pocket pistols, and forbidden arms.

Terms for Sales and Purchases. — Sales are generally made, duty paid, at three to five months' credit, occasionally at 2½ per cent. discount for prompt payment, and exports are bought for cash.

MEXICO. The following regulations introduced in the new tariff of this republic are to come into operation on the 1st day of February, 1846: —

1. No change shall be made in the despatching ships for foreign ports, the present regulation remaining in force.
2. All the ports at which importation is at present allowed shall continue open.
3. All goods now duty free shall enjoy the same advantage, no matter in what ships they may be imported.
4. The following articles remain strictly prohibited: — All spirits, except brandy, rum, gin, and such others as are specified in the tariff, which may come in bottles or cases, not containing more than four pounds in each lot: starch; aniseed; sugar of all classes; rice; raw cotton, save in case of special licence, when the duty will be specified; indigo; copper and tin ware; firearms and swords, according to the law of the 20th of September, 1840; sulphur; men's, women's, and children's boots and shoes; stamped buttons of all metals; coffee; wax; nails of all sizes; copper plates and utensils for domestic use; tortoiseshell; epaulettes, of all metals; Spanish leather; tin and tin plates; engravings and paintings and figures of an obscene kind; bridles; bits and spurs, as are made in the republic; gold and metal lace; all leather, with the exception of those kinds not worked in the country, and that are used in manufactures; coarse frieze; wheat flour, except in Yucatan; cotton thread of all kinds and numbers; ditto, thread; ditto, mixed with linen; soap of all kinds; toys and children's playthings; earthenware; books and pamphlets that are prohibited by authority; molasses; butter; woods of all kinds; excepting ship's masts and spars, which are permitted in Tamaulipas and Matamoras by the law of June 3d., 1840; saddles, gold leaf, true or false; coarse cloths; parchment; lead; powder, except the finer kinds and that used in mines; ploughshares; *rebosos* (women's shawls) and their imitations; ready-made clothes of all kinds, including ecclesiastical costumes, with the exception of military scarfs; covered buttons of all kinds; shirts and drawers, woven of cotton, silk, or wool; shawls; nightcaps; gloves, stockings, pocket-handkerchiefs, hats, and braces; common salt; saltpetre; sackcloth; tallow of all kinds; tobacco in all classes, which can alone be imported by the tobacco administration; cotton goods, plain or fancy, brown or white, pure or mixed, not exceeding 30 threads of warp and woof in the square of one Mexican inch at each side; cotton goods, like serge, &c., pure or mixed, not exceeding 30 threads in the same square; cotton goods, plain or coloured striped, not exceeding 25 threads in the same square, of fast colours (by fast colours is meant such as not only resist water or sun, but as cannot, when faded, be mistaken for white goods); salted pork, not including hams or sausages; wheat and all kinds of grain with the exception of maize, according to the law of the 29th of March, 1827; shoes and slippers; sarapes or blankets of all kinds.

The duties on goods not specified in the schedule shall be 30 per cent. on the declared value as at present, and the same bases will be used in calculating interim duties. Harbour and municipal duties remain as they now are.

All long goods mentioned in this tariff not being 1 vara in width shall pay the specified duty, and those more than a yard wide shall pay by the square vara.

Importation Duties.

	Doll.	cts.	
Olive oil	5	0	per 100 lb.
Brandy or gin in bottles or jars, not exceeding four liquid pounds, including the weight of the package	16	0	
Rum, arrack, ditto	18	0	
Brandy, without allowance for absorption or leakage	12	0	
Sweet and bitter almonds	6	0	per 100 lb.
Saffron dry in oils	1½	0	per lb.
Cod or ling, dry fish	4	0	per 100 lb.
Cocoa, of Guayequil	4	0	—
Ditto, from other places	8	0	—
Cinnamon of all kinds	1	0	per lb.
Raisins and all dried fruits	3	0	per 100 lb.
Fine and common pepper	8	0	—
Vinegar	2	0	—
White wine of all kind in casks, without allowance for leakage	6	0	—
Ditto, in bottles	8	0	—
Red wine, in casks	5	0	—
Ditto, in bottles	7	0	—
Steel	2	0	—
White or iron ware	22	0	—
Spermaceti candles	25	0	—
Iron of all kinds in bars, round, square, or flat	1½	0	—
Ditto, worked and smelted	3	0	—
Papal, same as at present.			
Hats, in leaf	2	0	each.
Ditto, made of all kinds and materials	3	0	—
Tin, of all kinds and shapes	4½	0	per 100 lb.

All articles of ironware, mercury, and hardware, which were prohibited by the law of August 14th, 1845, can be imported, excepting those that are specially prohibited. And even those, as well as those legally introduced, shall be classified as much as possible, a duty being imposed on them per quintal of 100 lb. rough weight, viz. ironware per 100 lb. from 8 dollars to 10 dollars, and mercury and hardware, from 6 dollars to 40 dollars.

	Doll.	cts.	
Glass, delfware, glassware of all kinds and forms, colours, and shapes, with the exception of window-glass, by weight	6	0	per 100 lb.
New and old furniture of all kinds, and woods, plain or ornamental, painted, varnished, or gilt	15	0	—
Common carriages with two wheels	25	0	each.
Ditto, with four wheels	100	0	—
Cabriolets with two wheels	60	0	—
Carettelas, two seats	150	0	—
Ditto, four seats, or more	200	0	—
Coaches, landaus, and other carriages of two or more seats	300	0	—
Diligences and omnibuses of any number of seats	100	0	—

These duties apply to old as well as to new carriages, and none can be admitted to ply on public roads, if the wheels be not of the dimensions prescribed by law.

	doll.	cts.	
Canvass, linen, or hemp	0	7	per vara.
Ribands	0	60	per lb.
Flax or hemp thread	4	0	per 100 lb.
Rough hemp	2	0	—
Linen thread	3	0	—
Linen or white cloth, brown or coloured, or linen or tow of the same linen	0	6	per vara.
The same, not exceeding 36 threads per square, of a quarter of the Mexican inch at each side	0	7	per vara.
Ditto, of more than 36 threads	0	9	—

	Doll.	cts.	
Ditto, printed or striped	0	8	—
Ditto, white, brown, or coloured, worked or damasked	0	11	—
Ditto, bordered or worked	0	18	—

All these goods, if mixed with cotton, shall be considered as cotton only.

	Doll.	cts.	
Carpets and sacking	0	75	per vara.
Cassimeres	0	75	—
Rough wool	4	0	per 100 lb.
First quality cloth	1	0	per vara.
Woven goods, plain, white, or coloured	0	12	—
Ditto, fancy damask, barred and square, of all colours	0	15	—

The same woven goods, not mixed with metal or silk thread are to pay duty as if solely of wool.

	Doll.	cts.	
Silks. — Blond in cases	12	0	per lb.
Raw silks	1	0	—
Spun ditto			—
Twisted ditto	3	0	—
Woven goods of all kinds composed of silk only	3	0	—

All goods mixed with silk pay the following duties: —

Cotton and silk	1	50	per lb.
Linen and silk	1	80	—
Wool and silk	2	0	—
Silks mixed with metal pay by valuation.			
Tapes	0	75	—
Woven goods, white or brown, exceeding 30 threads of warp and woof in one quarter of a Mexican square inch at each side	0	15	per vara.
Ditto, coloured and twilled, exceeding 30 threads in the same square	0	15	—
Ditto, plain or fancy, not fast colours, exceeding 30 threads in same square	0	15	—
Ditto, white twilled, plain, damask, embroidered, open work, or velvet worked	0	15	—
Corded goods, such as Marseilles, cottons, drills, and ducks, are excepted, and to pay	0	11	—
Plain and printed goods of fast colours, 26 threads in the square weft	0	10	—
Ditto, painted	0	10	—
Network, mixed with wool, including package	0	50	per lb.
Men and women's stockings	1	50	per dozen.
Children's ditto	0	50	—
Plain white muslins, embroidered or open work, exceeding 30 threads in the square, warp and woof	0	12	per vara.
Muslin, lawns, and other cotton goods, open work, white or coloured, without restriction of the number of threads	0	12	—
Printed pocket handkerchiefs, fancy or square, of fast colours, from 26 threads to one vara in the said square weft	0	9	each.
Ditto, plain white, the border white, or of fast colour, exceeding 30 threads per square	0	11	—
Ditto white, with embroidered corners	0	16	—
Ditto white and coloured, with open work	0	12	—
Point or other laces, including the cases	2	0	—

No alteration has been made in the export duty on silver, which amounts, with the circulation or inland duty, to 10 per cent.

Plain calicoes, and white plain cotton goods of all descriptions, are not released from prohibitory duties, but the reduction of duty on prints and muslin and on linen is equal to 20 per cent. at Vera Cruz. Hardware, heretofore prohibited, can now be introduced at a reasonable duty.

RAILWAYS. During the parliamentary session of 1845, acts were passed for the construction of the enormous extent of 2,747 miles of new railway, at an estimated expense of about 43½ millions sterling! It is impossible, of course, to form any estimate on which much stress could be safely laid, of the probable success of the greater number of these schemes; but they would be sanguine, indeed, who should expect, were they completed, that they would, speaking generally, yield for years to come a return of even 3 per cent. But notwithstanding the moderate profits realised by the greater number of the railways hitherto constructed, and the difficulty of providing the large sums necessary for the construction of those for which acts were passed in the course of last session, the summer and autumn of the present year (1845) witnessed the rise and development of a most gigantic railway speculation or rather mania. This appears to have originated in a variety of causes, partly in the prosperity of most branches of industry, partly in the rise in the value of the stock and the large dividends (10 per cent.) paid by a few of the early established and best lines, partly in the exaggerated statements of the gains of some large and skilful speculators in railway shares, and partly, and principally, in the gullibility of the public, which makes them in periods of excitement the willing dupes of those cunning impostors who assure them that their fortune is made, if they will only buy their nostrums! In consequence of these and other concurring causes myriads of new railway projects were brought forward. Of these a few were well devised and judicious; and were patronised by gentlemen of wealth, respectability, and experience. But the great majority were of a totally opposite description, being got up by parties without either experience or means, and founded on plans which could not be executed, or which, if executed, would be ruinous. And yet such was the disposition of the public to take *omne ignotum pro magnifico* that shares

in these swindling devices, for such was their real character, were greedily bought up at high premiums, which, of course, went into the pockets of the members of parliament, attorneys, and engineers by whom the traps had been set and the hooks baited. It is difficult, indeed, to imagine any more disgraceful and glaring exhibition of fraud and quackery on the one part, and of folly and voracity on the other, than was displayed during the autumn of 1845 by the manufacturers and buyers of railway shares. Some 700 or 800 new projects, requiring, it was stated, a capital of about as many hundred millions, were spawned during this gambling saturnalia; and of these it would be a high estimate to say there were 50 which held out any legitimate prospect of remunerating their projectors. The great majority of the others were never, indeed, intended to do more than to transfer the money of the unwary dupes into the pockets of the crafty directors: and, thus far, many of them have fully answered the views of their projectors. But the matter is not yet finally adjusted: and it is to be hoped that some at least of those who have dug the pit-fall may, in the end, be made to fall into it.

Those railway schemes that have been projected on a sound basis will no doubt be carried into effect; and it is to be hoped that, in so far at least as they are concerned, measures may be devised for protecting the future as well as the immediate interests of the public.

SEAMEN, the individuals engaged in navigating ships, barges, &c, upon the high seas. Those employed for this purpose upon rivers, lakes, or canals, are denominated watermen.

A *British Seaman* must be a natural-born subject of her Majesty; or be naturalised by act of parliament; or made a denizen by letters of denization; or have become a British subject by the conquest or cession of some newly acquired territory; or (being a foreigner) have served on board her Majesty's ships of war, in time of war, for the space of 3 years.—(3 & 4 Will. 4. c. 54. s. 16.) But her Majesty may, by proclamation during war, declare that foreigners who have served *two* years in the royal navy, during such war, shall be deemed British seamen.—(s. 17.)

Various regulations have been enacted with respect to the hiring of seamen, their conduct while on board, and the payment of their wages. These regulations differ in different countries; but, in all, they have been intended to obviate the disputes that might otherwise arise between the master and seamen in regard to the terms of the contract between them, to secure due obedience to the master's orders, and to interest the seamen in the completion of the voyage, by making their earnings depend on its successful termination.

The more important particulars in the law of England in regard to seamen will, we believe, be found in the following article. In the first place it is necessary to inquire by whom they may be hired.

1. *Who may hire Seamen.* — Seamen have long been subjected to imposition from the fraudulent practices of persons offering to find them employment, by falsely representing themselves as agents for, or as having an interest in certain ships, and engaging or pretending to engage seamen to serve therein. In the view of obviating such practices in future, a statute was passed in 1845, the 8 & 9 Victoria, c. 116., which enacts, in substance, that from and after the 1st day of November that year no person except the owner, part owner, master or person in charge of a merchant ship, or the ship's husband, will be at liberty to hire, engage, supply, or provide seamen to be entered on board merchant ships, without a licence first obtained from the Lords of the Committee of Her Majesty's Privy Council appointed for the management of trade and plantations. Application for such licences must be made by letter addressed to "The Lords of the Committee of Privy Council for Trade, Whitehall, London." The clauses in the statute are as follows: —

Board of Trade may license Persons. — The Board of Trade are empowered to license such persons as they may deem to be requisite and fit, and who may be desirous to take out such licences, to hire, engage, supply, or provide seamen to be entered on board merchant ships; and every such licence shall be granted for such period, upon such terms, and upon such security being given, and shall be revocable upon such conditions, as the Board may at any time or times appoint. — § 1.

Manner of granting and revoking Licence.—Every such licence shall be granted, and every revocation thereof shall be made, by minute or resolution of the Board, and a copy of any such minute or resolution, certified and signed by one of the secretaries or assistant secretaries of said Board, shall be received as evidence of such licence or revocation, without further proof thereof. — § 2.

No Person not duly licensed or interested in the Ship to be concerned in procuring Seamen to be entered. — No person not licensed as aforesaid, or not being the owner, part owner, master, or person in charge of a merchant ship, or the ship's husband, shall hire, engage, supply, or provide a seaman to be entered on board any merchant ship; and no person, whether licensed or not, other than the owner, part owner, master, or person in charge of a merchant ship, or the ship's husband, shall demand or obtain the register ticket of any seaman for the purpose or under the pretence of engaging him on board of any merchant ship. — § 3.

No Person interested in the Ship shall knowingly receive Seamen hired contrary hereto. — No owner, part owner, master, or person in charge of any merchant ship, or ship's husband, shall knowingly receive or accept to be entered on board the said ship any seaman who has been hired, engaged, supplied, or provided to be entered on board thereof contrary to the provisions of this act. — § 4.

Penalty on every Person guilty of any of the Offences above described. — Every person guilty of any of the offences above described shall forfeit and pay for each and every seaman hired, engaged, supplied, or

provided to be entered on board, and for every register ticket demanded or obtained contrary to the provisions of this act, or for every seaman knowingly received or accepted to be entered on board contrary to the provisions of this act, any sum of money not exceeding 20*l*. upon conviction thereof for each offence, although several seamen may be included in the same contract, or several tickets may be obtained, or several seamen may be received or permitted to remain at the same time. — § 5.

Unlicensed Persons not to be employed for the Purpose of engaging Seamen. — It shall be unlawful for any person to employ any unlicensed person or persons for the purpose of engaging or providing seamen to be entered on board merchant ships; and any licensed person knowingly employing any unlicensed person for the purposes aforesaid shall forfeit and pay a sum not exceeding 20*l*., and, in addition thereto, shall forfeit and lose his licence. — § 6.

No Advance Note or Wages to be given or paid to any Seaman until after the Ship's Articles have been duly signed. — The owner, part owner, master, or person in charge of any merchant ship, or ship's husband, shall not pay or advance, nor give any note in writing or otherwise in the nature of and purporting to be an advance note for any part of the wages of any seamen hired, engaged, supplied, or provided to be entered on board the said ship, until six hours after the ship's articles have been duly signed by the said seaman on board the said ship, and by the master or owner of the said ship, and then only to the said seaman himself, unless such wages or advance of wages be paid in money, in which case the payment thereof may be made to the said seaman himself at any period most convenient after the signing of the said ship's articles as aforesaid; and all payments of wages contrary to the provisions of this act shall be and are hereby declared to be null and void, and the amount thereof shall be recoverable by the said seaman as if they had not been paid or advanced. — § 7.

Penalty for receiving Remuneration for hiring Seamen, &c. — If any person shall demand or receive from any seaman, or from any person other than the owner, part owner, master, or person in charge of a merchant ship, or the ship's husband, requiring seamen, any remuneration whatever, either directly or indirectly, for and on account of the hiring, supplying, or providing any such seaman, he shall forfeit for every such offence a sum not exceeding 5*l*. — § 8.

Persons not to be admitted on board Merchant Vessels before their Arrival in Dock, &c. — It shall not be lawful for any person (other than any officer or person in H. M.'s service) to go and be on board any merchant vessel arriving or about to arrive at the place of her destination before or previous to her actual arrival in dock, or at the quay or place of her discharge, without the permission and consent of the master or person in charge of the said vessel; and if any person (other than as aforesaid) shall go and be on board any such vessel before or previous to her actual arrival in dock, or at the quay or place of her discharge, without the permission and consent of the said master or person in charge of the said vessel, he shall for every such offence forfeit and pay a sum of money not exceeding 20*l*.; and for the better securing the person of such offender the master or person in charge of the said vessel is hereby authorized and empowered to take any person so offending as aforesaid into custody, and to deliver him up forthwith to any constable or peace officer, to be by him taken before a justice or justices, to be dealt with according to the provisions of this act. — § 9.

Penalty for soliciting Sailors to become Lodgers, &c.—If any person shall, on board any merchant ship, within 24 hours of her arrival at any port as aforesaid, solicit any seaman to become a lodger at the house of any person not so licensed as aforesaid, and letting lodgings for hire, or shall take from and out of such ship any chest, bedding, or other effects of any seaman, except under the personal direction of such seaman, and without having the permission of the master or person in charge of such ship, he shall be liable to forfeit and pay for every such offence the sum of 5*l*. — § 10.

Penalty for receiving Remuneration for Board of Sailors for longer Period than is due, &c. — If any person shall demand and receive of and from any seaman payment in respect of his board or lodging in the house of such person for a longer period than such seaman shall have actually resided and boarded therein, or shall receive or take into his possession or under his control any moneys, documents, or effects of any seaman, and shall not return the same or pay the value thereof when required so to do by such seaman, after deducting therefrom what shall be justly due and owing in respect of the board and lodging of such seaman, he shall forfeit and pay a sum not exceeding 10*l*., over and above the amount or value of such moneys, documents, or effects, after such deductions as aforesaid, which shall be adjudged to be forthwith paid to such seaman under the conviction by the justices before whom such offence shall be heard and determined. — § 11.

The following clauses relate to the recovery and application of penalties.

2. *Conditions under which Seamen are to be engaged.*— In 1835 an act was passed (5 & 6 W. 4. c. 19.) of much importance to seamen, and to persons connected with navigation. It was intituled "An Act for amending and consolidating the Laws relating to Merchant Seamen, and for forming and maintaining a Register of all the Men engaged in that Service." It laid down the various forms and regulations to be observed in hiring, paying, and discharging seamen; established an office for their registry; and prescribed the mode in which lists of crews were to be transmitted to the registrar. It also regulated the number of apprentices to be taken on board ship; the conditions under which seamen may, in certain cases, be left in foreign parts; with a variety of other interesting particulars. It farther went on to repeal the act 2 & 3 Ann. c. 6. for the increase of seamen, &c.; the act 2 Geo. 2. c. 36. for the better regulation, &c. of seamen in the merchant service; the act 2 G. 3. c. 31. for perpetuating the last-mentioned act, &c.; the act 31 G. 3. c. 39. for the better regulation, &c. of seamen in the coasting trade of the kingdom; the act 45 G. 3. c. 81. for amending the last-mentioned act; the act 37 G. 3. c. 73. for preventing the desertion of seamen from British merchant ships in the West Indies; the act 58 G. 3. c. 38. to extend and render more effectual the regulations for the relief of seafaring men and boys, &c., subjects of the U. K., in foreign parts; the act 4 G. 4. c. 25. for regulating the number of apprentices to be taken on board British merchant vessels, &c.; and the act 3 & 4 W. 4. c. 88. for continuing the 59 G. 3. c. 58. for facilitating the recovery of the wages of seamen in the merchant service.

This act, however, was itself repealed in 1844, except in so far as relates to the establishment, maintenance, and regulation of the office for the registry of merchant seamen, by the 7 & 8 Victoria, c. 112, which came into operation on the 1st of January, 1845; but all offences committed, and penalties and forfeitures incurred previously to the said 1st of January, 1845, were made punishable and recoverable as if the act 5 & 6 W. 4. c. 19. had not been repealed.

As any infraction of the provisions of the new act incurs in most cases heavy penalties, it should be carefully studied and attended to by masters and men. After declaring that the prosperity, strength, and safety of the U. K. greatly depend on a large, constant, and ready supply of seamen; and that it is, therefore, expedient to afford them all due encouragement and protection, it proceeds to enact —

No Seaman to be taken to Sea without a written Agreement, and without a Register Ticket being obtained from such Seaman. — It shall not be lawful for any master of any ship, of whatever tonnage or description, belonging to any subject of H. M., proceeding to parts beyond the seas, or of any British registered ship of the burden of 80 tons or upwards employed in any of the fisheries of the U. K., or in proceeding coastwise, or otherwise, from one part of the U. K. to another, to carry to sea any seaman as one of his crew or complement (apprentices excepted), unless the master of such ship shall have first made and entered into an agreement in writing with such seaman, specifying what wages such seaman is to be paid, the quantity of provisions he is to receive, the capacity in which he is to act or serve, and the nature of the voyage in which the ship is to be employed, so that such seaman may have some means of judging of the period for which he is likely to be engaged; and that such agreement shall be properly dated, and shall be signed by such master in the first instance, and by the seamen respectively at the port or place where they shall be shipped; and that the signature of each of the parties thereto shall be duly attested by 1 witness at the least, and that the master shall cause the agreement to be read over and explained to every such seaman in the presence of such witness, before such seaman shall execute the same; and it shall not be lawful for the master of any ship to carry to sea any seaman, being a subject of H. M., until he shall also have first obtained from every such seaman or other person his register ticket (to be procured as herein-after mentioned), which ticket the said master is hereby required to retain (except in the cases herein-after provided), until the service of such seaman shall have terminated, and at the termination of such service the said master shall return the register ticket to him. — § 2.

Regulations respecting Form of Agreements, and how to be disposed of.— In the case of any ships, of whatever tonnage or description, belonging to any subject or subjects of H. M., and proceeding to parts beyond the seas, (except as herein-after provided,) the agreement shall be in the form set forth in the subjoined schedule marked (A), and shall contain the several particulars therein mentioned or required; and the master shall, within 24 hours after the ship's arrival at her final port of destination in this U. K., deliver or cause to be delivered to the collector or comptroller of the customs at and for such port every agreement so made as aforesaid, or a true copy thereof, and of every endorsement thereon, the agreement, or copy thereof, in either case, to be certified as such by such master or owner, and also by the mate or next officer (if any) of such ship or vessel, each of whom is hereby required to sign such certificate in the presence of 1 attesting witness at the least; and if the original agreement be delivered to such collector or comptroller he shall retain the same until all the wages to which the agreement relates shall be paid or satisfied, and then he shall transmit such original agreement to the registrar of seamen; and no such ship shall be cleared inwards by the tide surveyor or other officer until the master shall produce and show a certificate from such collector or comptroller (which he is hereby required to give) to the effect that he has delivered his agreement, or an attested copy thereof, as aforesaid; and the tide-waiters left on board shall be maintained at the expence of the master or owner until such certificate shall be produced and shown, or until it shall be proved to the satisfaction of the tide surveyor or other officer that such agreement or agreements, or such copy thereof, has or have been so delivered as aforesaid; and in the case of any ship employed in fishing on the coast of the U. K. or proceeding from one part of the U. K. to another, or proceeding to any of the islands of Jersey, Guernsey, Alderney, Sark, and Man, or to any place on the continent of Europe between the river Elbe inclusive and Brest, the agreement shall be in the form set forth in the subjoined schedule marked (B), and shall contain the several particulars therein mentioned or required; and every such agreement shall not extend beyond the 30th of June and the 31st of December in each year, or on arrival in any port of the U. K. after the same respective dates; and the owner or master of every such ship as last aforesaid shall, within 21 days next after the 30th day of June and the 31st day of December in each year, transmit or deliver, or cause to be transmitted or delivered, to the collector or comptroller of the customs of any port of the U. K., every agreement made within the 6 months next preceding such 30th day of June and 31st day of December respectively, or a true copy thereof, and of every endorsement thereon, certified as aforesaid; and such collectors and comptrollers respectively shall and are hereby required to give a receipt (specifying the nature of the document) for every agreement or other document, or such copy thereof, to the master, owner, or person so delivering the same; and no master or owner, after the expiration of the said 21 days, shall be entitled to or receive a transire, or any other customs document necessary for the conduct of the business of the ship, until he shall produce and show such receipt, or shall prove to the satisfaction of the officer that every such agreement, or such copy thereof as aforesaid, has been duly delivered as aforesaid; and the owner or master of every ship under the burden of 80 tons, employed as last aforesaid, who is not required by this act to enter into any written agreement with his crew, shall, before employing any seaman or other person in the service of his ship, receive from every such seaman or other person his register ticket, and shall retain the same until the service of such seaman or other person shall have expired, and at the expiration of such service the master shall return the register ticket to the person entitled thereto. — § 3.

SCHEDULE (A.)

An Agreement made pursuant to the directions of an Act of Parliament passed in the year of the reign of between the master of the ship of the Port of and of the burden of tons, and the several persons whose names are subscribed hereto.

It is agreed by and on the part of the said persons, and they severally hereby engage to serve on board the said ship in the several capacities against their respective names expressed on a voyage from the port of to [*here the intended voyage is to be described as nearly as can be done, and the places at which it is intended the ship shall touch, or if that cannot be done, the nature of the voyage in which she is to be employed*]; and the said crew further engage to conduct themselves in an orderly, faithful, honest, careful, and sober manner, and to be at all times diligent to their respective duties and stations, and to be obedient to the lawful commands of the master in every thing relating to the said ship, and the materials, stores, and cargo thereof, whether on board such ship, in boats, or on shore [*here may be inserted any other clauses which the parties may think proper to be introduced into the agreement, provided that the same be not contrary to or inconsistent with the provisions and spirit of this act*]; in consideration of which services, to be duly, honestly, carefully, and faithfully performed, the said master doth hereby promise and agree to pay to the said crew by way of compensation or wages the amount against their names respectively expressed: And it is hereby agreed, that any embezzlement, or wilful or negligent loss or destruction, of any part of the ship's cargo or stores, shall be made good to the owner out of the wages (so far as they will extend) of the seaman guilty of the same; and if any seaman shall have entered himself as qualified for a duty to which he shall prove to be not competent, he shall be subject to a reduction of the rate of wages hereby agreed for, in proportion to his incompetency. In witness whereof the said parties have hereto subscribed their names, on the days against their respective signatures mentioned.

No. and Date of Ship's Register.	Place and Time of Entry. Day	Mo.	Yr.	Men's Names. Christian and Surname set forth at full Length.	Age.	Town or County where born.	Quality.	Amount of Wages per Calendar Month, Share, or Voyage.	Amount of Wages advanced at Time of Entry.	Amount of Monthly Allotment.	Quantity of Provisions per Day.	Witness to Signature.	Name of Ship in which the Seaman last served.	Number of Register Ticket.

I hereby declare to the truth of all the particulars set forth in this agreement [*or* this attested copy of agreement], delivered to the collector or comptroller of the port of this day of 18 .
Master.
Mate.

Note. — This agreement, or an attested copy thereof, is required to be delivered to the collector and comptroller of customs within 24 hours after the arrival of the ship at her final port of destination in the United Kingdom.

SCHEDULE (B.)

An Agreement made pursuant to the directions of an Act of Parliament passed in the year of the reign of between the master of the ship of the Port of and of the burden of tons, and the several persons whose names are subscribed hereto.

It is agreed by and on the part of the said persons, and they severally hereby engage to serve on board the said ship in the said several capacities against their respective names expressed, which ship is to be employed in [*here the nature of the ship's employment is to be described, whether in the Fisheries, on the Coast, or in proceeding from one part of the U. K. to another, or to any of the islands of Jersey, Guernsey, Alderney, Sark, and Man, or to any part of the Continent of Europe between the River Elbe inclusive and Brest*]; and the said crew further engage to conduct themselves in an orderly, faithful, honest, careful, and sober manner, and to be at all times diligent to their respective duties and stations, and to be obedient to the lawful commands of the master in everything relating to the said ship, and the materials, stores, and cargo thereof, whether on board such ship, in boats, or on shore [*here may be inserted any other clauses which the parties may think proper to be introduced into the agreement, provided that the same be not contrary to or inconsistent with the provisions and spirit of this act*]; in consideration of which services, to be duly, honestly, carefully, and faithfully performed, the said master doth hereby promise to pay to the said crew by way of compensation or wages the amount against their names respectively expressed: provided always, and it is hereby declared, that no seaman shall be entitled to his discharge from the ship during any voyage in which she may be engaged, nor at any other port than a port in the U. K.: and it is hereby agreed, that any embezzlement, or wilful or negligent loss or destruction, of any part of the ship's cargo or stores, shall be made good to the owner out of the wages (so far as they will extend) of the seaman guilty of the same; and if any seaman shall have entered himself as qualified for a duty to which he shall prove to be not competent, he shall be subject to a reduction of the rate of wages hereby agreed for, in proportion to his incompetency. In witness whereof the said parties have hereto subscribed their names on the days against their respective signatures mentioned.

No. and Date of Ship's Register.	Place and Time of Entry. Day.	Mo.	Year.	Men's Names. Christian and Surnames set forth at full length.	Age.	Town or County where born.	Quality.	Amount of Wages per Calendar Month, Share, or Voyage.	Quantity of Provisions per Day.	Witness to Signature.	Name of Ship in which the Seaman last served.	No. of Register Ticket.

I hereby declare to the truth of all the particulars set forth in this agreement [*or* attested copy of agreement] delivered to the collector or comptroller of the port of this day of 18 .
Master.
Mate.

Note. — This agreement, or an attested copy thereof, is required to be delivered to the collector or comptroller of customs of any port of the U. K., within 30 days after the 30th of June and the 31st of December in each year.

Penalty for Default. — If any master or owner shall carry out to sea any seamen (apprentices excepted) without having first entered into the required agreement with such seaman, or if any master shall not obtain from any seaman or other person, being a subject of H. M., his register ticket, according to the provisions of this act, he shall in either and every of such cases forfeit and pay the sum of 10*l.* for and in respect of every such seaman; and if any master or owner shall neglect to cause such agreement to be read over and explained to such seaman before the signing or execution thereof by such seaman, the said master or owner shall for each neglect forfeit and pay the sum of 5*l.* for every such seaman; and if any master or owner shall neglect or omit to deliver or cause to be delivered to such collector or comptroller any such agreement, or such copy thereof as aforesaid, or shall not deliver up any register ticket to the person entitled to it at the expiration of his service, or otherwise, as required by this act, he shall for every such neglect, omission, or offence forfeit and pay the sum of 10*l.*, or if any master or owner shall deliver or cause to be delivered a false copy of the agreement he shall for every such offence forfeit and pay the sum of 20*l.* — § 4.

Seamen not to be deprived of Legal Remedies. — No seaman, by reason of any agreement, shall forfeit his lien upon the ship, nor be deprived of any remedy for the recovery of his wages to which he would otherwise be entitled against any person or persons whatever; and no agreement contrary to or inconsistent with this act, nor any clause, contract, or engagement whereby any seaman shall consent or promise to forego or give up any right or claim to wages in the case of freight earned by a ship subsequently lost, or any right or claim to salvage or reward for salvage services, or such proportion of salvage or reward for salvage services, as shall or may be due to him by decree or award, or otherwise, shall be valid or binding on such seaman; and every copy of an agreement so certified and delivered as aforesaid shall in all cases be received and taken as evidence of the contents of the agreement for and on behalf of the seaman; and no seaman shall in any case be required to produce such agreement, or such copy as aforesaid, or to give notice for the production thereof; but in case the agreement shall not be produced and proved, he shall be at liberty to prove the contents or purport thereof, or to establish his claim by other evidence, according to the nature of the case. — § 5.

Seamen refusing to join, &c., may be committed to Gaol, or sent on Board. — In case a seaman, whether before the commencement or during the progress of any voyage, shall at any time neglect or refuse to join the ship on board of which he shall have engaged to serve, or shall refuse to proceed to sea in such ship, or shall absent himself therefrom without leave, or shall desert, it shall be lawful for any justice of the peace in and for any of H. M.'s dominions, or the territories under the government of the East India Company, where or near to the place where such ship shall happen to be, or where such seaman shall be found, and such justice is hereby required, upon complaint made upon oath by the master, mate, or owner, or his agent, to issue his warrant, and cause such seaman to be apprehended,

and brought before him; and in case such seaman shall not give a reason to the satisfaction of such justice for his neglect, refusal, or absence, as the case may be, or in case of desertion, it shall be lawful for any such justice, upon due proof of such neglect, refusal, absence, or desertion, to commit such seaman to prison or to the house of correction, there to be imprisoned with or without hard labour, at the discretion of such justice, for a period not exceeding 30 days; or it shall be lawful for the said justice, if he shall so think fit, at the request of the master, mate, or owner, or his agent, instead of committing such seaman, to cause him to be conveyed on board the said ship, or to be delivered to the master, mate, or owner, or his agent, for the purpose of being so conveyed and proceeding on the voyage, and also to award to the master or owner such costs incurred in the apprehension of the seaman as to such justice shall seem reasonable, not exceeding in any case the sum of 40*s*., which shall be chargeable against and may be deducted from the wages of such seaman; and whenever any seaman shall be committed to prison or to any house of correction, the justice shall cause his register ticket to be delivered to the governor or keeper of such prison or house of correction, who shall retain the same during the period of the seaman's imprisonment, and at the expiration of such period shall return the register ticket to the seaman; and whenever a seaman shall be sentenced to death or transportation, the officer having the custody of such seaman shall transmit his register ticket to the registrar of seamen. — § 6.

The statute does not render a verbal agreement for wages absolutely void; but it imposes a penalty on the master if a written agreement be not made. And no written agreement contrary to the act, by which a seaman should renounce any claim to wages in the case of freight earned by a ship subsequently lost, or any claim to salvage, would be valid. When a written agreement is made conformably to the act, it becomes the only evidence of the contract between the parties; and a seaman cannot recover any thing agreed to be given in reward for his services, which is not specified in the articles.

A seaman who has engaged to serve on board a ship, is bound to exert himself to the utmost in the service of such ship; and, therefore, a promise made by the master of *a ship in distress*, to pay an extra sum to a seaman, as an inducement to extraordinary exertion on his part, is essentially void.

3. *Conduct of Seamen.* — It is essential to the business of navigation that the most prompt and ready obedience should be paid to the lawful commands of the master. To this effect it is covenanted in the articles of agreement previously quoted, that "the crew engage to conduct themselves in an orderly, faithful, honest, careful, and sober manner; and to be at all times diligent to (*in*) their respective duties and stations, and to be obedient to the lawful commands of the master in every thing relating to the said ship, and the materials, stores, and cargo thereof, whether on board such ship, in boats, or on shore."

In case of disobedience or disorderly conduct, on the part of the seamen, the master may correct them in a reasonable manner. Such an authority is absolutely necessary for the safety of the ship and of those on board; it, however, behoves the master to employ it with great deliberation, and not to pervert the powers with which he is intrusted for the good of the whole, to cruel or vindictive purposes. Masters abusing their authority must answer at law for the consequences; and, except under very grave and urgent circumstances, the infliction of chastisement without previous inquiry should be carefully avoided. But in cases of actual or open mutiny, or of gross misconduct by the crew or any part of them, it may be incumbent on the master to act at once with all the energy and decision of which he is capable. In such unfortunate cases his resistance becomes an act of self-defence, and is to be considered in all its consequences in that point of view. The Ordinances of Oleron and Wisby declare that a mariner who strikes the master shall either pay a fine or lose his right hand; a singular as well as barbarous alternative, unknown in modern jurisprudence.

But although the master may by force restrain the commission of crimes, he has no judicial authority over or right to punish the criminal, but is bound to secure his person and bring him before a proper tribunal. And all justices of the peace are empowered to receive informations touching any murder, piracy, felony, or robbery upon the sea, and to commit the offenders for trial. —(43 Geo. 3. c. 160.)

The *desertion* or absence without leave of seamen from a ship, while on a voyage to foreign parts, being attended with many bad consequences, has been provided against in all maritime laws. It is enacted by the 7 & 8 Victoria, c. 112.—

Forfeiture for temporary Absence from Duty. — If any seaman during the time or period specified for his service shall wilfully and without leave absent himself from the ship, or otherwise from his duty, he shall (in all cases not of desertion, or not treated as such by the master,) forfeit out of his wages the amount of 2 days' pay, and for every 24 hours of such absence the amount of 6 days' pay, or, at the option of the master, the amount of such expences as shall have been necessarily incurred in hiring a substitute; and in case any seaman while he shall belong to the ship shall without sufficient cause neglect or refuse to perform such his duty as shall be reasonably required of him by the master or other person in command of the ship, he shall be subject to a like forfeiture in respect of every such offence, and of every 24 hours' continuance thereof; and in case any such seaman after the ship's arrival at her port of delivery, and before her cargo shall be discharged, shall quit the ship, without a previous discharge or leave from the master, he shall forfeit 1 month's pay out of his wages: provided always, that no such forfeiture shall be incurred unless the fact of the seaman's absence, neglect, or refusal be duly entered in the ship's log book, the truth of which entry it shall be incumbent on the owner or master, in all cases of dispute, to substantiate by the evidence of the mate or some other credible witness. — § 7.

How Amount of Forfeiture is to be ascertained when Seamen contract for the Voyage. — In all cases where the seaman shall have contracted for wages by the voyage or by the run or by the share, and not by the month or other stated period of time, the amount of forfeitures to be incurred by seamen

under this act shall be ascertained in manner following; viz. if the whole time spent in the voyage agreed upon shall exceed 1 calendar month, the forfeiture of 1 month's pay expressed in this act shall be accounted and taken to be a forfeiture of a sum of money bearing the same proportion to the whole wages or share as a calendar month shall bear to the whole time spent in the voyage; and in like manner a forfeiture of 6 days' pay, or less, shall be accounted and taken to be a forfeiture of a sum bearing the same proportion to the whole wages or share as the 6 days or other period shall bear to the whole time spent in the voyage; and if the whole time spent in the voyage shall not exceed the period for which the pay is to be forfeited, the forfeiture shall be accounted and taken to be a forfeiture of the whole wages or share; and the master or owner is hereby authorized to deduct the amount of all forfeitures out of the wages or share of any seamen incurring the same. — § 8.

Forfeiture for Desertion. — Any seaman or other person who shall desert the ship to which he shall belong, shall forfeit to the owner thereof all his clothes and effects which he may leave on board, and he shall also forfeit all wages and emoluments to which he might otherwise be entitled; and in case of any seaman deserting abroad he shall likewise forfeit all wages and emoluments whatever which shall be or become due or be agreed to be paid to him from or by the owner or master of any other ship in the service whereof such seaman may have engaged for the voyage back to the U. K.; and all wages and portions of wages and emoluments which shall in any case whatever become forfeited for desertion shall be applied, in the first instance, in or towards the reimbursement of the expences occasioned by such desertion to the owner or master of the ship from which the seaman shall have deserted, and the remainder shall be paid to the Seamen's Hospital Society; and the master shall, in case of desertion in the U. K., deliver up the register ticket of such seaman or other person to the collector or comptroller of the customs at the port: provided always, that every desertion be entered in the log book at the time, and certified by the signatures of the master and the mate, or the master and one other credible witness; and that the absence of a seaman from his ship for any time within 24 hours immediately preceding the sailing of the ship from any port, whether before the commencement or during the progress of any voyage, wilfully and knowingly, without permission, or the wilful absence of a seaman from his ship at or for any time without permission, and under circumstances showing an intention to abandon the same, and not return thereto, shall be deemed a desertion of and from the same ship; and in case any seaman shall desert in parts beyond the seas, and the master of the ship shall engage a substitute at a higher rate of wages than that stipulated in the agreement to be paid to the seaman so deserting, the owner or master of the ship shall be entitled to recover from the deserter, by summary proceeding, in the same manner as penalties are by this act made recoverable (so far as the same can be applied), any excess of wages or portion thereof which such owner or master shall pay to such substitute beyond the amount which would have been payable to the deserter in case he had duly performed his service pursuant to his agreement: provided always, that no seaman shall be imprisoned longer than 3 calendar months for non-payment of any such excess of wages. — § 9.

Penalty for harbouring Deserters. — If any person shall wilfully harbour or secrete any seaman or apprentice who shall have deserted from his ship, knowing or having reason to believe such seaman or apprentice to be a deserter, every person so offending shall for every such seaman or apprentice so harboured or secreted forfeit and pay the sum of 10*l.*; and no debt exceeding in amount 5*s.*, incurred by any seaman after he shall have engaged to serve, shall be recoverable until the service agreed for shall have been concluded; nor shall it be lawful for any keeper of a public house, or of a lodging house for seamen, to detain any chest, tools, or other property of any seaman for any debt alleged to have been contracted by him; and in case of such detention of the chest, tools, or other property of a seaman, it shall be lawful for any justice of the peace at or near the place, upon complaint upon oath to be made by such seaman or on his behalf, to inquire into the matter upon oath in a summary way; and if it shall appear to such justice that the alleged claim is fraudulent, or that the debt was not fairly incurred to the full amount of the claim, by warrant under his hand and seal, to cause such effects to be seized and delivered over to such seaman; and the person so detaining the same shall forfeit and pay a sum not exceeding 10*l.*, at the discretion of such justice. — § 10.

It is, however, to be observed, that there are circumstances, such as gross misconduct, or systematic and extreme ill-treatment on the part of the master, that will justify the seamen in resisting his authority or deserting the ship. The duties and obligations of master and men are reciprocal; the latter are bound to give due obedience and respect to all the reasonable commands of the master, and even to those that may appear to be unreasonable; but they are not bound to obey orders that would obviously compromise their own security or that of the ship. "Desertion," said Lord Kenyon, "is a forfeiture of wages; but if the captain conducts himself in such a way as puts the sailor into that situation that he cannot without damage to his personal safety continue in his service, (human nature speaks the language,) a servant is justified in providing for that safety." The necessity of securing in all ordinary cases the most prompt compliance with the orders of the master is, however, so very urgent, that no proceeding on the part of the latter, unless it be of the most unwarrantable description, will justify the seamen in deserting or resisting his commands. Disobedience to the latter is uniformly presumed to be an offence of the gravest kind: and nothing but the most overwhelming necessity will vindicate the seamen by whom it may be committed. "The court," to use the words of Lord Stowell, "will be particularly attentive to preserve that subordination and discipline on board ship which is so indispensably necessary for the preservation of the whole service, and of every person concerned in it. A peremptory or harsh tone, or an overcharged manner, in the exercise of authority, will never be held by this court to justify resistance. It will not be sufficient that there has been a want of that personal attention and civility which usually takes place on other occasions, and might be wished generally to attend the exercise of authority. The nature of the service requires that those persons that engage in it should accommodate themselves to the circumstances attending it, and those circumstances are not unfrequently urgent, and create strong sensations which naturally find their way in strong expressions and violent demeanour. The persons subject to this species of authority are not to be captious, or to take exception to a neglect of formal or ceremonious observances."—(*Dodson's Admiralty Reports*, ii. 261.)

For an account of the penalties imposed on the master for leaving seamen in foreign countries, or refusing to bring them back, see post, and art. MASTER.

Neglect of duty, disobedience of orders, habitual drunkenness, or any cause which will justify the master in discharging a seaman during the voyage, will also deprive the seaman of his wages.

If the cargo be embezzled or injured by the fraud or negligence of the seamen, so that the merchant has a right to claim satisfaction from the master and owners, they may, by the custom of merchants, deduct the value thereof from the wages of the seamen by whose misconduct the injury has taken place. And the last proviso introduced into the agreement to be signed by the seamen, (see Schedules A. and B. pp. 1091–92) is calculated to enforce this rule in the case of the embezzlement, or the loss or destruction by negligence, of any part of the cargo or of the ship's stores. This proviso, however, is to be construed individually, as affecting only the particular persons guilty of the embezzlement, and not the whole crew. Nor is any innocent person liable to contribute a portion of his wages to make good the loss occasioned by the misconduct of others.

The offences of running away with the ship, or voluntarily yielding her up to an enemy, or making a revolt, have in all cases been visited with the severest punishment. The statute 11 & 12 Will. 3. c. 7. enacted—

"That if any commander or master of any ship, or any seaman or mariner, shall in any place, where the admiral hath jurisdiction, betray his trust and turn pirate, enemy, or rebel, and piratically and feloniously run away with his or their ship or ships, or any barge, boat, ordnance, ammunition, goods, or merchandizes, or yield them up voluntarily to any pirate, or shall bring any seducing messages from any pirate, enemy, or rebel, or consult, combine, or confederate with, or attempt or endeavour to corrupt any commander, master, officer, or mariner, to yield up or run away with any ship, goods, or merchandizes, or turn pirate, or go over to pirates; or if any person shall lay violent hands on his commander, whereby to hinder him from fighting in defence of his ship and goods committed to his trust, or that shall confine his master, or make or endeavour to make a revolt in the ship; shall be adjudged, deemed, and taken to be a *pirate*, *felon*, and *robber*, and being convicted thereof according to the directions of this act, shall have and suffer pain of *death*, loss of lands, goods, and chattels, as *pirates*, *felons*, and *robbers* upon the seas ought to have and suffer."

But by the 7 W. 4. & 1 Vict. c. 88., the penalty for this offence has been changed to transportation beyond seas for life, or for not less than 15 years, or to imprisonment for any term not exceeding 3 years.

The wilful destruction or loss of the ship has, in all countries, been punished by death. But doubts having been entertained whether the destruction of a ship that had been insured came within the scope of the previously existing statutes, they were repealed by the 43 Geo. 3. c. 113., and the following provision substituted in their stead:—

"That if any person or persons shall, from and after the 16*th* day of *July*, 1803, wilfully cast away, burn, or otherwise destroy any ship or vessel, or in anywise counsel, direct, or procure the same to be done, and the same be accordingly done, with intent or design thereby wilfully and maliciously to prejudice any owner or owners of such ship or vessel, or any owner or owners of any goods laden on board the same, or any person or persons, body politic or corporate, that hath or have underwritten or shall underwrite any policy or policies of insurance upon such ship or vessel, or on the freight thereof, or upon any goods laden on board the same, the person or persons offending therein, being thereof lawfully convicted, shall be deemed and adjudged a principal felon or felons, and shall suffer death, as in cases of felony, without benefit of clergy."

The penalty for this offence is now, however, also changed to transportation for life, or not less than 15 years, or to imprisonment for not less than 3 years.—(1 *Vict.* c. 89.)

4. *Payment of Seamen's Wages, &c.*—In order to stimulate the zeal and enterprise of seamen, it has been the policy of all maritime states to make the payment of their wages depend on the successful termination of the voyage; and, for this reason, the insurance of their wages has been everywhere prohibited. "The mariner," as Lord Stowell has forcibly stated, "goes to sea upon the single security of the freight. *Freight is the mother, and the only mother of wages*; if that goes, everything goes. He has no stepfather, if I may say so, in the character of insurer to supply the loss."—(2 *Dodson's Admiralty Reports*, 510.) When, therefore, by any disaster happening in the course of the voyage, such as the loss or capture of the ship, the owners lose their freight, the seamen also lose their wages.

If a ship on a voyage out and home has delivered her outward-bound cargo, but perishes in the homeward voyage, the freight for the outward voyage is due; so, in the same case, the seamen are entitled to receive their wages, for the time employed in the outward voyage and the unloading of the cargo, unless by the terms of their contract the outward and homeward voyages be consolidated into one. If a ship sail to several places, wages are payable to the time of the delivery of the last cargo. Upon the same principle where money has been advanced to the owners in part of the freight outwards, and the ship perished before her arrival at the port of delivery, it was held that the seamen were entitled to wages in proportion to the money advanced.

If, after seamen have been hired, the owners of a ship do not think proper to send her on the intended voyage, the seamen are to be paid for the time during which they may have been employed on board the ship; and in the event of their sustaining any special damage by breaking off the contract, it is but reasonable that they should be indemnified.

In the case of shipwreck, it is the duty of the seamen to exert themselves to the utmost to save as much as possible of the vessel and cargo. If the cargo be saved, and a proportion of the freight paid by the merchant in respect thereof, it seems, upon

principle, that the seamen are also entitled to a proportion of their wages. And for their labour in saving the cargo, or the remains of the ship, they, as well as other persons, may be entitled to a recompence by way of *salvage*. The laws of Oleron rule, that if, in case of shipwreck, "the seamen preserve a part of the ship and lading, the master shall allow them a reasonable consideration to carry them home to their own country; and in case they save enough to enable the master to do this, he may lawfully pledge to some honest persons such part thereof as may be sufficient for the occasion."

By the laws of Wisby, "the mariners are bound to save and preserve the merchandise to the utmost of their power, and, whilst they do so (*ce-faisant*, according to the *French* translation), ought to be paid their wages, otherwise not." By the Hanseatic ordinance, "if a ship happen to be cast away, the mariners are obliged to save as much as in them lies, and the master ought to requite them for their pains to their content, and convey them at his own charge to their dwelling places; but if the mariners refuse to assist their master, in such case they shall have neither reward nor wages paid them." It is not quite clear, from the language of these ancient ordinances, whether the payment directed to be made to seamen on those melancholy occasions is to be regarded as a reward for their labour in the salvage, or a recompence for their former services in the ship, for which, according to general principles, they are not entitled to payment, if no freight be earned. Cleirac, in his *Commentary on the Laws of Oleron*, says, that by an ordinance of Philip II. of Spain, made in 1563, it is ordained that seamen shall save as much as they can from shipwreck; and, in that case, the master is bound to pay them their wages, and to give them a further reward for their labour out of the goods. And the Hanseatic Ordinance of 1614 expressly directs, that if so much of the ship be saved as equals the value of the wages of the seamen, they shall be paid their whole wages. In like manner, the Ordinance of Rotterdam and the *French* Ordinance also expressly direct the payment of wages out of the relics and materials of the ship.—(*Abbott on the Law of Shipping*, part iv. c. 2.)

"I have not been able," says Lord Tenterden, "to find any decision of an English court on the point, and the legislature has made no provision relating to it. As an inducement to the mariners to exert themselves in the hour of danger, it may not be unfit to hold out to them the prospect of obtaining their wages, if they save so much of the ship as shall be sufficient to pay them; but their claim upon the ship seems not to extend to a case wherein, according to the principles of the law upon which their claim is founded, no wages are payable to them."—(Part iv. c. 2.)

The laws of Oleron, Wisby, and the Hanse Towns direct, that if a seaman die during the voyage, wages shall be paid to his heirs: but it is not clear whether the sum thus directed to be paid is to be understood as meaning a payment proportioned to the time of his service, or the whole sum that he would have earned had he lived till the conclusion of the voyage. This question has not been judicially decided in England; but the acts 4 & 5 Will. 4. c. 52. and 7 & 8 Vict. c. 112. s. 31. order that the wages due to any seaman who has died on board a merchant ship, and any effects belonging to him on board the ship, or their value, shall be paid or made over, on the arrival of such ship in Great Britain, to the receiver of the corporation for the support of maimed and decayed seamen for the use of the seaman's executor or administrator. All masters neglecting or refusing to pay the same forfeit a sum not exceeding 50*l.* exclusive of the value of wages and effects, for each offence. The master is also bound to deliver up to the said corporation the register tickets of all deceased seamen.

A seaman impressed from a merchant ship into the royal service, is entitled to receive the portion of his wages due to him at the time of impressment, provided the merchant ship *arrive in safety* at the port of her discharge.

Policy requires that the wages of seamen should not be paid to them in foreign countries, as well to prevent desertion, as to preserve, for the benefit of their families, what might otherwise be spent in riot and debauchery. Conformably to this principle it has been enacted—

"That no master or owner of any merchant ship or vessel shall pay or advance, or cause to be paid or advanced, to any seaman or mariner, during the time he shall be in parts beyond the seas, any money or effects upon account of wages, exceeding *one moiety* of the wages which shall be due at the time of such payment, until such ship or vessel shall return to Great Britain or Ireland, or the plantations, or to some other of H. M.'s dominions, whereto they belong, and from whence they were first fitted out; and if any such master or owner of such merchant ship or vessel shall pay or advance, or cause to be paid or advanced, any wages to any seaman or mariner above the said moiety, such master or owner shall forfeit and pay *double* the money he shall so pay or advance, to be recovered in the high court of admiralty by any person who shall first discover and inform of the same."—(8 Geo. 1. c. 24.)

The following clauses in the act 7 & 8 Vict. c. 112. refer to the payment of wages:—

The Period within which Wages are to be paid.—The master or owner of every ship shall and is hereby required to pay to every seaman his wages within the respective periods following; viz. if the ship shall be employed in coasting, the wages shall be paid within 2 days after the termination of the agreement, or at the time when any such seaman shall be discharged, whichever shall first happen; and if the ship shall be employed otherwise than coasting, then the wages shall be paid at the latest within 3 days after the cargo shall have been delivered, or within 7 days after the seaman's discharge,

whichever shall first happen; and in all cases the seaman shall, at the time of his discharge, be entitled to be paid, on account, a sum equal to 1-4th part of the balance due to him; and in case the master or owner shall neglect or refuse to make payment in manner aforesaid, he shall for every such neglect or refusal forfeit and pay to the seaman the amount of 2 days' pay (to be recovered as wages) for each day, not exceeding 10 days, during which payment shall, without sufficient cause, be delayed beyond the respective periods aforesaid: provided always, that nothing in this clause contained shall extend to the cases of ships employed in the Southern Whale Fishery, or on voyages for which seamen, by the terms of their agreement, are wholly compensated by shares in the profits of the adventure.—§ 11.

Payment of Wages or Salvage to be deemed valid, notwithstanding Bill of Sale, &c.—Every such payment of wages to a seaman shall be valid and effectual in law, notwithstanding any bill of sale or assignment which may have been made of such wages, or of any attachment or incumbrance thereon, and no assignment or sale of wages or salvage made prior to the accruing thereof, nor any power of attorney expressed to be irrevocable for the receipt of any such wages or salvage, shall be valid or binding upon the party making the same, and any attachment to be issued from any court whatever shall not prevent the payment of wages to any seaman; and if during the voyage the allowance of provisions which a seaman agreed to receive shall be reduced 1-3rd of the quantity or less, he shall receive 4*d*. per day, and if the reduction be more than 1-3rd he shall receive 8*d*. per day, during the period such respective deductions may be made, and such pecuniary allowance shall be paid to him in addition to and be recoverable as wages.—§ 12.

Masters to give Seamen their Certificates on their Discharge.—Upon the discharge of a seaman from any ship, or upon payment of the wages to him, he shall receive from the master, and the master is hereby required to give to him, not only his register ticket, but also a certificate of such seaman's service and discharge, in the form set forth in the subjoined schedule (E.), specifying the period of his service, and the time and place of his discharge, which certificate shall be signed by the master; and if the master shall not give such certificate to such seaman he shall forfeit and pay to him the sum of 5*l*.—§ 13.

SCHEDULE (E.)

This is to certify, that whose registered ticket is numbered served as on board the of the port of of the burden of tons, from the day of to the day of and that he was discharged from the said ship on at . Dated this day of 18 .

Master.

For obtaining immediate Payment of Wages in certain Cases.—If 3 days after the termination of the stipulated service, or if 3 days after a seaman shall have been discharged, he shall be desirous of proceeding on another voyage, and in order thereto, or for any other sufficient reason, shall require immediate payment of any amount of wages, not exceeding 20*l*., due to him, it shall be lawful for any justice of the peace, in and for any part of H. M.'s dominions or the territories under the government of the East India Company, where or near to the port or place where such service shall have terminated, or such seaman shall have been discharged, or the party or parties liable shall be or reside, on application from such seaman, and on satisfactory proof that he would be prevented from employment or incur serious loss or inconvenience by delay, to summon such party or parties before him, and if it shall appear to the satisfaction of such justice that there is no reasonable cause for delay, to order payment to be made forthwith, and in default of immediate compliance with such order such party or parties shall forfeit and pay to such seaman, in addition to his wages, the sum of 5*l*.—§ 14.

Summary Mode of recovering Wages.—In all cases of wages, not exceeding 20*l*., which shall be due and payable to any seaman, it shall be lawful for any justice of the peace in and for any part of H. M.'s dominions or the territories under the government of the East India Company, where or near to the place where the ship shall have ended her voyage, cleared at the custom-house, or discharged her cargo, or where or near to the place where the party or either of the parties upon whom the claim is made shall be or reside, upon complaint on oath made to such justice by such seaman, or on his behalf, to summon such party or parties to appear before him to answer such complaint; and upon the appearance of such party or parties, or, in default thereof, on due proof of him or them having been so summoned, such justice is hereby empowered to examine the parties and their respective witnesses (if there be any) upon oath, touching the complaint, and the amount of wages due, and to inspect any agreement or copy thereof, if produced, and make such order for payment of the said wages, not exceeding 20*l*., with the costs incurred by the seaman in prosecuting such claim, as shall to such justice appear reasonable and just; and in case such order shall not be obeyed within 2 days next after the making thereof, it shall be lawful for such justice to issue his warrant to levy the amount of the wages awarded to be due, by distress and sale of the goods and chattels of the party on whom such order for payment shall be made, rendering to such party the overplus (if any shall remain of the produce of the sale), after deducting thereout all the costs, charges, and expences incurred by the seaman in the making and prosecuting of the complaint, as well as the costs and charges of the distress and levy; or to cause the amount of the said wages, costs, charges, and expences to be levied on the ship in respect of the service on board which the wages are claimed, or on the tackle and apparel thereof; and if such ship shall not be within the jurisdiction of such justice, or such levy cannot be made, or shall prove insufficient, then he is hereby empowered to cause the party upon whom the order shall be made to be apprehended, and committed to the common gaol of the district or county, there to remain without bail until payment shall be made of the amount of the wages so awarded, and of all costs and expences attending the recovery thereof; and the award and decision of such justice as aforesaid shall be final and conclusive.—§ 15.

Masters to have same Remedies for Wages as a Seaman.—All the rights, liens, privileges, and remedies (save such remedies as are against a master himself) which by this act, or by any law, statute, custom, or usage, belong to any seaman or mariner, not being a master mariner, in respect to the recovery of his wages, shall, in the case of the bankruptcy or insolvency of the owner of the ship, also belong and be extended to masters of ships or master mariners, in respect to the recovery of wages due to them from the owner of any ship belonging to any of H. M.'s subjects; and no suit or proceeding for the recovery of wages shall, unless they exceed 20*l*., be instituted against the ship, or the master or owner thereof, either in any court of admiralty or vice-admiralty court, or any court of record in H. M.'s dominions, or the territories under the government of the East India Company, unless the owner of the ship shall be bankrupt or insolvent, or the ship shall be under arrest or sold by the authority of any admiralty or vice-admiralty court, or unless any magistrate acting under the authority of this act shall refer the case to be adjudged by any such court or courts, or unless neither the owner nor master shall be or reside at or near the port or place where the service shall have terminated, or where any seaman shall have been discharged or put on shore.—§ 16.

When Ship is sold at foreign Port the Crew to be sent Home at the Expence of the Master or Owner.—Whenever any ship whatever, belonging to any subject of H. M., shall be sold, transferred, or disposed of at any port out of H. M.'s dominions, in all such cases (unless the crew in the presence of the British consul or vice-consul, or in case of there not being any such consul or vice-consul, then in the presence of one or more British resident merchants, not interested in the said ship, shall signify their consent in writing to complete the voyage if continued), or whenever the service of any seaman shall terminate at any place out of H. M.'s dominions, the master shall, and he is hereby required to give to each of the crew and to each of the seamen whose service shall terminate as last aforesaid, a certificate of discharge in the said form set forth in schedule E. (see above), and also his register-ticket, and, besides paying the wages to which they shall respectively be entitled, either to provide them with adequate employment on board some other British vessel homeward bound, or to furnish the means of sending them back to the port

in H. M.'s dominions at which they were originally shipped, or to such other port in the U. K. as shall be agreed upon between him and them respectively, or to provide them with a passage home, or to deposit with the consul or vice-consul, merchant or merchants as aforesaid, such a sum of money as shall be by them deemed sufficient to defray the expences of the subsistence and passage of such seamen; and if the master shall refuse or neglect so to do, such expences, when defrayed by such consul or vice-consul, or any other person on behalf of the seamen, shall be a charge upon the owner of such ship, except in cases of barratry, and may be recovered against such owner as so much money paid to his use, together with full costs, at the suit of the consul or other person defraying such expences, or as a debt due to H. M., in case the same shall have been allowed to the consul out of the public moneys, and if defrayed by the seaman shall be recoverable as wages due to him; and in all cases of wreck or loss of the ship every surviving seaman shall be entitled to his wages up to the period of the wreck or loss of the ship, whether such ship shall or shall not have previously earned freight; provided the seaman shall produce a certificate from the master or chief surviving officer of the ship, to the effect that he had exerted himself to the utmost to save the ship, cargo, and stores. — § 17.

5. *Establishment of an Office in London for the Registry of Seamen.*—This is provided for by clauses 19 & 20 of the act 5 & 6 Will. 4. c. 19., which establishes an office at the Custom-house for the registry of merchant seamen, consisting of a registrar, &c. under the direction of the Lords of the Admiralty. In regard to this registration, the 7 & 8 Vict. c. 112. enacts as follows: —

Register Tickets to be procured. — Every person, being a subject of H. M., intending to serve on board any ship subject to the provisions of this act (except as master or physician, surgeon or apothecary), shall, and he is hereby required to provide himself with a register ticket, and for that purpose to apply personally at the general register and record office of seamen in London, or at the custom-houses of the several outports of the U. K.; and every applicant is hereby required to answer truly, to the best of his ability, all the questions set forth in the subjoined schedule (F.) before he shall be entitled to receive his register ticket; and no person shall serve in any capacity on board any ship subject to any of the provisions of this act (except the master, physician, surgeon, or apothecary) who is not possessed of such register ticket; and the masters of all apprentices who shall be bound after the commencement of this act, or whose apprenticeship shall be in force when this act takes effect, shall, before commencing a voyage, bring all indentures and assignments of apprenticeships, together with the apprentices themselves, to the registrar of seamen in London, or to the custom-house of the nearest port, in order that each of such apprentices may be furnished with a register ticket, which ticket shall be annexed and be kept annexed to the original indenture retained by the master, and shall be delivered up to the apprentice by the master at the expiration of the apprenticeship; and the registrar of seamen and the collectors and comptrollers of customs respectively are hereby required to grant such tickets to all seamen and other persons requiring the same, and duly complying with the provisions aforesaid. — § 20.

SCHEDULE (F.)

1. What is your christian and surname?
2. Have you or have you not been registered before?
3. Where were you born, and when?
4. When did you first go to sea?
5. In what capacity did you go, and in what capacity have you since served?
6. Have you or have you not served in the royal navy?
7. If you have, how long? and in what ships? and in what capacity?
8. Have you or have you not been in foreign service?
9. If you have, how long? and in what capacity? and under what flag?
10. How have you been generally employed at sea?
11. Where is your usual place of residence when unemployed?

Altering, &c. a Register Ticket, Misdemeanor. — If any person shall alter or destroy a register ticket, or counterfeit, transfer, or traffic in, for gain or otherwise, or attempt to counterfeit, transfer, or traffic in, for gain or otherwise, any register ticket issued or purporting to be issued pursuant to the provisions of this act, he shall for every such offence be guilty of a misdemeanor; and any person becoming possessed of a register ticket, other than that legally issued to him, shall forthwith transmit the same to the registrar of seamen, and in case of default he shall for every such offence forfeit and pay a sum of 20*l.* — § 21.

When Register Ticket is lost. — If any seaman shall lose his register ticket he shall forthwith appear in person, and represent his case to the registrar of seamen in London, or the collector or comptroller of customs at any of the outports; and he shall truly answer all reasonable questions put to him by the said registrar or officer of customs; and if it appear that no fraud has been committed, and the loss was unavoidable, he shall be furnished with another register ticket; but if it appear that the seaman did not take due and reasonable care of his former ticket, or if he shall not give a satisfactory account of the same, he shall be liable to a penalty of not exceeding 10*s.* and not less than 2*s.*, and shall not be entitled to any other ticket until such penalty shall be paid; and every person who shall apply for any ticket, and shall give a false answer to any reasonable question which may be put to him by the registrar of seamen or his assistant, or by the collector or comptroller of customs, with reference to the granting such ticket, shall be guilty of a misdemeanor. — § 22.

Register Tickets of Parties dead.—All district registrars of births, deaths, and marriages shall, and they are hereby required to demand from the person registering the death of any seaman the registrar ticket of such seaman, and if delivered to any such registrar, he shall forthwith forward the same to the registrar of seamen; and no person, other than the said registrar of seamen, shall retain the ticket of a deceased seaman; and if any person shall retain any such ticket for more than 20 days after the death of any such seaman, or 10 days after the arrival of the ship in the U. K. should the seaman die abroad, he shall be liable to a penalty of not exceeding 5*l.* in respect of every such register ticket so detained.—§ 23.

List of cancelled Tickets to be prepared by Registrar, and published half-yearly, &c. — A list shall be prepared from time to time by the registrar of seamen, setting forth the numbers of all the register tickets that have been cancelled by reason of the death of seamen or otherwise within the preceding 6 calendar months; and such lists shall be published half-yearly in the London Gazette, and shall also be transmitted by the said registrar from time to time to the collectors and comptrollers of customs, to be by them conspicuously exhibited in the custom-houses and other stations of their respective ports, and copies of such lists shall be delivered to any master or owner on application: and every master or owner entering into an agreement with any seaman producing such cancelled ticket shall be liable to and incur a penalty of not exceeding 5*l.*; and every seaman tendering or delivering to a master a cancelled ticket, or any other ticket not legally issued to him, or falsely representing himself to be a foreigner, shall forfeit to the owner all wages which shall become due to him during the service, for which he shall agree or shall have agreed. — § 24.

Papers and Documents to be recorded. — Duplicates of all register tickets, and all papers and documents delivered or transmitted to and retained by the said registrar, shall be by him recorded, preserved, and kept; and every copy of such duplicate tickets, papers, and documents, or any of them, certified by the said registrar or his assistant to be a true copy, shall be admitted in evidence as fully as the original thereof; and every copy of a document and endorsement thereon, which may be delivered by any owner or master under the provisions of this act, shall and may be admitted in evidence against such owner and master, and each of them, as fully as the original of such document and endorsement. — § 25.

Masters of Ships trading abroad to deliver Lists of their Crews on their Departure and Return.—The master of every ship belonging to any subject of H. M., and bound to parts beyond the seas, except in the cases herein-after mentioned, shall, before he leaves his first port of departure from the U. K., transmit or deliver, or cause to be transmitted or delivered, to the collector and comptroller of customs at such port, a list, signed by himself, of the names of his crew (including apprentices), with the numbers of their register tickets, and the capacity in which they are serving on board, in the form set forth in the subjoined schedule (G.); and if any subsequent change in his crew take place before finally leaving the U. K., the owner or master shall, upon such change taking place, apprise the collector and comptroller of the customs at the port where it occurs, by transmitting an amended list in the same form; and the master or owner of every such ship shall, within 48 hours after the arrival of such ship at her final port of destination in the U. K., transmit or deliver, or cause to be transmitted or delivered, to the collector or comptroller of the customs at such port, an account or list, signed by himself, of all the seamen and others (including apprentices) who shall have belonged to the ship at any time during her absence from the U. K., which account or list shall contain a full, true, and correct return, under their respective heads, of the several particulars expressed in the form set forth in the subjoined schedule (C.), with Christian names and surnames of the master and all the crew at full length, and with the dates of the registry of the indentures of the apprentices, and the assignments respectively, and the port at which and the time when they were respectively registered, and also the numbers of the register tickets of every apprentice and seaman; and no vessel shall be cleared inwards by the tide-surveyor or other officer until the master or owner shall produce a certificate from the collector or comptroller (which he is hereby required to give) to the effect that he has rendered such accounts or lists as aforesaid; and the tide-waiters or other officers left on board shall be maintained at the expence of the master or owner until such accounts or lists shall be duly delivered as aforesaid.—§ 26.

SCHEDULE (G.)

Names, and distinguishing numbers of the register tickets, of the crew (including apprentices) now serving on board the of the port of of the burden of tons, on taking departure from the port of in the U. K., bound on a voyage to .

Dated this day of 18 .

Master.

Particulars to be clearly and legibly set forth.

No. and Date of Ship's Register.	Name.	Capacity.	Number of Register Ticket.

SCHEDULE (C.)

Ship of the Port of of the burden of tons, whereof was Master

A List of the Crew (including the Master and Apprentices) at the period of quitting the Port of in the United Kingdom, from which she took her first departure on her voyage to on the day of and of the Men who joined the Ship subsequent to such departure, and until her return to the Port of being her first final port of destination in the United Kingdom on the day of 18 .

No. and Date of Ship's Register.	Name. Christian and Surname at full Length.	Age.	Town or County where born.	Quality.	Ship in which he last served.	Date of joining the Ship.	Place where.	Time of Death or leaving the Ship.	Place where.	How disposed of.	Date of Apprentices' Indentures and Assignments.	When and where registered.	Numbers of Register Tickets.

Note.—If any one of the crew has entered H. M.'s service, the name of the queen's ship in which he entered must be stated in the account, under the head of "How disposed of."

Note.—This list to be filled up and signed by the master of every vessel, of whatever tonnage, and to be delivered by him to the collector or comptroller of the customs within 24 hours after the ship's arrival at her final port of destination in the U. K.

Masters of Ships in the Home and Fishing Trade to return Lists half-yearly.—Within 21 days after the 30th day of June and the 31st day of December in each year, the master or owner of every ship belonging to a subject of H. M., of whatever tonnage, employed in fishing on the coasts of the U. K. or elsewhere, other than in the South Sea, Greenland, and Newfoundland fisheries, or in proceeding from one part of the U. K. to another, and every ship proceeding or making voyages to any of the islands of Jersey, Guernsey, Alderney, Sark, and Man, or to any port on the continent of Europe, between the river Elbe inclusive and Brest, shall deliver or transmit, or cause to be delivered or transmitted, to the collector or comptroller of the customs of any port of the U. K. an account, signed by such master or owner, of any voyage or voyages in which such ship shall have been engaged during the preceding half-year, ending on the respective days above-mentioned, and setting forth legibly and at full length the christian and surnames of the several persons (including the master and apprentices) who shall have belonged to the ship at any time during such periods respectively; which account shall be in the form and shall contain a true and correct return under their respective heads of the several particulars expressed in the subjoined schedule (D.), with the dates of the registry of the indentures of apprenticeship and assignments respectively, and the ports at which and the time when they were respectively registered, and the numbers of the register tickets of every seaman and apprentice; and no master or owner shall be entitled to or receive a transire or other customs document necessary to enable him to conduct the business of his ship, after the expiration of the said 21 days, until he shall produce and show a certificate from such collector or comptroller (which he is hereby required to give), to the effect that he has delivered such an account; and in the case of ships of all descriptions which may be unemployed for 6 months, or which may be employed and not require a transire or other customs document, the master or owner shall notify the same to such collector or comptroller within such 21 days, and in case of every default the master or owner shall be liable to a penalty of 10*l.*; and all collectors and comptrollers of customs of the ports to which the vessels belong shall transmit a list of all such ships, and of all ships of every description registered or licensed, or whose registers or licences have been transferred or cancelled in their respective ports within each half-year ending as aforesaid, to the said registrar at the said office, on or before the 1st day of February and the 1st day of August in each year respectively.—§ 27.

SCHEDULE (D.)

An Account of the voyages in which the ship of of the burden of tons has been engaged, in the half year commencing on the day of 18 , and ending on the day of 18 , and of all the persons (master and apprentices included) who have belonged to such ship during that period.

ACCOUNT OF THE VOYAGES.

[*Here the several voyages, and the periods of such voyages, are to be described.*]

ACCOUNT OF THE CREW.

No. and Date of Ship's Register.	Name. Christian and Surname at full length.	Age.	Town or County where born.	Quality.	Ship in which he last served.	Date of joining the Ship.	Place where.	Time of Death or leaving the Ship.	Place where.	How disposed of.	Date of Apprentices' Indentures and Assignments.	When and where registered.	Numbers of Register Tickets.

Note. — If any one of the crew shall have entered H. M.'s service, the name of the queen's ship in which he entered must be stated in this account, under the head of, "How disposed of."

Note. — This account, when filled up, is to be signed by the owner or master of every ship, of whatever tonnage, and deposited with the collector or comptroller of the customs of any port of the U. K. within 21 days after the 30th of June and the 31st of December in every year.

Return to be made in case of Ship lost or sold Abroad. — In case any ship belonging to any subject of H. M. shall be lost, sold, or transferred, an account, containing a similar return as required in the several and respective cases before mentioned, made out up to the period of such loss, sale, or transfer, shall, if practicable, be delivered or transmitted by the master or owner at the time of the loss, sale, or transfer to the collector or comptroller of the port to which the ship belongs with all convenient speed; and in case such loss, sale, or transfer shall take place out of the U. K. within 12 calendar months at furthest after the loss, sale, or transfer of the ship. — § 28.

Lists, &c., to be transmitted to the Registrar. — All indentures, counterparts, assignments, lists, accounts, returns, papers, register tickets, and documents, by this act required to be delivered to the collectors or comptrollers as aforesaid shall be by them transmitted to the said registrar for the purposes of this act at the end of every week, unless otherwise specified in this act; and every owner or master who shall refuse or neglect to transmit, deliver, or cause to be delivered, any list, account, register ticket, or other document, as required by this act, shall for every such refusal or neglect forfeit and pay the sum of 10*l.*—§ 29.

Lists, &c., in the case of Pleasure Yachts to be transmitted to the Registrar. — All agreements, or copies thereof, lists, returns, register tickets, and other documents, which under the provisions of this act are required to be transmitted or delivered to the collectors or comptrollers of customs of the several ports in the U. K., shall, in the case of pleasure yachts, be transmitted or delivered by the masters or owners of such yachts direct to the registrar of seamen, and the owners or masters thereof shall be liable to the same penalties for default as herein provided in the cases of the masters or owners of other ships failing to transmit or deliver such documents to such collectors and comptrollers.—§ 30.

As to the Disposal of the Effects of any Seaman dying abroad. — Whenever any seaman, being abroad, shall die elsewhere than on board a ship belonging to any subject of H. M., leaving any money or effects not on board his ship, it shall be lawful for H. M.'s consul or vice-consul at or nearest to the place, and he is hereby required to claim and take charge of all such money and effects, and to dispose of the said effects, if he shall so think fit, and after deducting all necessary and proper charges and expences incurred in the collecting thereof, or by or on account of such seaman, to remit the balance, with a full account of such money or effects, to the president and governors of the corporation "for the relief and support of sick, maimed, and disabled seamen, and of the widows and children of such as shall be killed, slain, or drowned in the merchant service," to be by such president and governors paid over and disposed of, in the same manner and under the same regulations as are provided by the act 4 & 5 W. 4. c. 52. (see sect. 30. & 31. of that act, p. 1102.); and in case any seaman dying abroad shall leave on board his ship any money, clothes, or other effects, or be entitled to any wages, the master of the said ship shall, and he is hereby required to deposit the same, or the proceeds arising therefrom, with, and to pay such wages to, the president and governors aforesaid, to be by them disposed of in the same manner as is provided by the said act with respect to the wages of seamen dying on board ship, and to transmit to the said president and governors at the same time a full account of such effects and wages; and on failure the master shall forfeit a sum not exceeding 50*l.*, in addition to being accountable for such money, clothes, effects, and wages; and in all cases of a seaman dying abroad the master shall, on his ship's return to the U. K., deliver up to the said president and governors the register ticket of such deceased seaman, and the said president and governors, on the receipt thereof, shall transmit the same to the registrar of seamen.—§ 31.

6. *Regulations in regard to taking Apprentices on board Ship.* — We have already noticed these under the art. APPRENTICE; but as the subject is of great interest, we subjoin a full abstract of the clauses in the act 7 & 8 Vict. c. 112. having reference to apprentices.

Parish Boys may be put out Apprentices to the Sea Service. — It shall be lawful for the overseers of the poor, or other persons having the authority of overseers of the poor, in and for any district, union, parish, township, or place in the U. K., and they are hereby empowered to bind by indenture, according to the form set forth in the subjoined schedule (H.), and put out as an apprentice in the sea service to any of H. M.'s subjects, being the owner of any ship registered or licensed in any port of the U. K., any boy having attained the age of 12 years, and of sufficient health and strength, who or whose parent or parents is or are chargeable to or maintained by any such district, union, parish, township, or place, or who shall beg for alms therein, with his consent, but not otherwise; and until such boy shall attain the age of 21 years, or shall have served as apprentice 7 years, or whichever shall first happen, such binding shall be effectual to all intents and purposes: provided always, that where any such parish, township, or place separately maintaining its own poor shall be included in any union, or shall be under the management of a board of guardians, no such binding shall be valid unless the guardians of such union, parish, or other place respectively shall previously have given their consent thereto, by causing their official seal to be affixed to the indenture, and the same to be signed by the presiding chairman of the board at any meeting, and the clerk or person acting as such at such meeting; and provided also, that every such binding shall be made in the presence of any such boy, and of 2 justices of the peace, who shall execute the indenture in testimony of their being satisfied that such boy hath consented so to be bound, and attained the age, and is of sufficient health and strength as required by this act; and the age of every such boy shall be truly inserted in his indenture, and the age of every such boy so inserted therein shall (in relation to the continuance of his service) be taken to be his true age, without any further proof thereof; and any certificate of baptism of such boy which may be required shall be given and attested by the officiating minister without fee or reward: provided always, that no apprenticeship to the sea service, whether parish or otherwise, shall be binding after the apprentice shall have attained

the age of 21 years; and that every indenture, together with his register ticket annexed thereto shall be given up to such apprentice on his attaining such age, or at the expiration of his apprenticeship, whichever shall first happen, by the person to whom he shall be bound at the time, under a penalty of 20*l*., to be paid by such person on default; but should any apprenticeship, parish or otherwise, expire during a voyage, and before the ship's arrival at her final port of destination in the U. K., such apprenticeship shall, notwithstanding, continue until the return of the ship to her final port of destination in the U. K.; but after 1 calendar month from the expiration of such apprenticeship, the apprentice shall be paid the same wages as an able-bodied seaman or ordinary seaman of the said ship, according to his qualification. — § 32.

SCHEDULE (H.)

Form of Parish Apprentice's Indenture.

This indenture, made the day of in the year of our Lord one thousand eight hundred and witnesseth, that

overseers of the poor of the [parish] of (*) in the division of in the county of in the presence of and 2 of H. M.'s justices of the peace in and for the said county of acting in and for the said division in which the said [parish *or* union] is situate, do by this indenture, duly executed by the said justices in testimony of their having been satisfied that the boy hereby and hereafter bound and named hath attained the age hereinafter mentioned, and is of sufficient health and strength as required by the statute in such case made and provided, bind, put out, and place, with his own free will and consent, and not otherwise, a poor boy of the said [parish *or* union], aged years, as appears by the copy of the entry of his baptism in the register-book of the parish of in the county of hereunto annexed (†) who is now [and whose parents and are now] chargeable to and maintained by the said [parish] of apprentice in the sea service to one of H. M.'s subjects of the [parish] of in the county of being the master (‡) of the ship called registered in the port of being a port of the U. K. of Great Britain and Ireland, with him the said his executors and administrators, and the assign or assigns of the widow or of the executors and administrators of the said to dwell, remain and serve from the day of the date of these presents for so long time and until the said apprentice shall attain the age of 21 years; during all which term the said apprentice, his said master, his executors and administrators, or the assign or assigns of the widow or of the executors or administrators of the said shall well and faithfully serve; his and their secrets keep; his and their lawful commands everywhere gladly do and execute; hurt or damage to his said master, his executors or administrators, or the said assign or assigns, he shall not do, consent or see to be done by others, but to the utmost of his power shall hinder the same, and forthwith his said master, his executors or administrators, or the said assign or assigns, thereof, warn; taverns or alehouses he shall not frequent; at dice, cards, tables, bowls, or any other unlawful games, he shall not play; the goods of his said master, his executors or administrators, or the said assign or assigns, he shall not embezzle or waste, or lend or give to any person or persons without his or their licence; nor from the service of his said master, his executors or administrators, or the said assign or assigns, without his or their consent, at any time absent himself; but as a true and faithful apprentice in all lawful businesses, according to his power, wit, and ability, and honestly, orderly, and obediently in all things, shall demean and behave himself toward his said master, his executors or administrators, or the said assign or assigns, during the said term; and true and just accounts of his or their goods, chattels, and money committed to his charge, or which shall come to his hands, faithfully he shall give at all times, when thereunto required by him or them; and shall also render an account of, and well and truly pay or cause to be paid to him or them, all such wages, prize-money, and other sum or sums of money as shall become due and payable unto him the said apprentice from H. M., her heirs, successors, or any other person, in case he shall enter or go into H. M.'s service during the said term. In consideration whereof, and of the sum of of lawful money of the U. K. of Great Britain and Ireland to him in hand well and truly paid at the execution of these presents (the receipt whereof the said doth hereby acknowledge), he the said for himself, his executors or administrators, doth hereby covenant, promise, and agree to and with the said overseers of the poor, and their successors, that he the said his executors or administrators, and the assign or assigns of his widow or of his executors or administrators, the said apprentice in the art, trade, or business of a mariner or seaman, with the circumstances thereunto belonging, shall and will, until he shall attain the age of 21 years, teach, learn, and instruct, or cause to be taught, learned, and instructed, in the best way and manner that he or they can; and shall and will find, provide, and allow unto the said apprentice competent and sufficient meat and drink, apparel, lodging, washing, medicine, medical and surgical aid and advice, and all other things necessary and fit for an apprentice.

And also shall and will so provide for the said apprentice that he be not any way a charge to the said [parish *or* union] of or parishioners thereof; but of and from all charge shall and will save the [parish *or* union] of and parishioners thereof harmless and indemnified during the said term. In witness whereof the said justices, and other parties above-said, to the present indenture interchangeably have set their hands and seals, the day and year first above written.

Signed, sealed, and delivered }
in the presence of - -}

We, the guardians of the poor of the [§ union, within which the said parish is included] do hereby testify our consent to the binding of the said to the said and have hereunto caused our official seal to be affixed, at a meeting of the board this day of .

(Signed)

Seal of the Board of Guardians.

Presiding Chairman.

Clerk to the said guardians.

(*) Or it may be made by other persons having the authority of overseers or guardians, or in whom the duty of overseers or guardians of the poor shall be vested.

(†) The copy must be given and attested by the officiating minister, without fee or reward. If it cannot be found, erase the words from "by the" to "annexed," and insert "from such information of such boy's age as the said justices have been able to obtain, as the entry of his baptism cannot be found." The apprentice must be above 12 and under 17 years of age, and bound for 4 years at the least.

(‡) Or owner.

(§) If the parish be not in union, omit the words within

Parish Apprentice may be turned over to the Sea Service. — It shall be lawful for any master or person to whom any parish apprentice shall have been or shall be hereafter bound to a service on shore, according to the statutes for the time being relating to such apprentices, or for the executors or administrators, or, there being none such, for the widow of any deceased master, with the concurrence of 2 or more justices of the peace in and for the county, district, or place where such boy shall have been bound apprentice, to assign such boy, with his consent, to be given in the presence of such justices, but not otherwise, as apprentice to any such owner as aforesaid, to be employed in the sea service during the period then remaining unexpired of his apprenticeship; and every such assignment shall be attested as next hereinafter mentioned. — § 33.

Indentures may be assigned on the Death of the Master. — In the event of the bankruptcy, insolvency, or death of the master of any such parish apprentice to the sea service, it shall be lawful for such master, or the executors or administrators of such master, or, there being none such, for the widow of such deceased master, to assign the indenture of any such apprentice for the residue of the term then unexpired therein to any other owner of any such ship: provided always, that such assignment, if executed within the limits of the port of London, shall be attested by the said registrar, his assistant, or one of his clerks, and if executed at any other port, by the collector or comptroller of the customs of such port. — § 34.

Parish Officers to prepare Indentures. — Such overseers, guardians, or other persons as aforesaid, shall cause the indenture of apprenticeship to be prepared and transmitted in triplicate; (that is to say,) 2 counterparts, besides the indenture, to the said registrar, if the owner of the ship to whom such apprentice is to be bound shall be or reside within the limits of the port of London, and if at any other port, to the collector or comptroller of the customs at such port; and shall cause each such poor boy to be conducted and conveyed to such port or place by a constable or other trustworthy person, at the expence of the district, union, parish, township, or place; and when any such boy shall be so bound, he shall be provided by the guardians of the said union or parish as aforesaid, or, in case the said parish or place shall not be included in any union or governed by a board of guardians, by the overseers, with a sufficient outfit of sea clothing, bedding, and similar necessaries, to the value of 5*l*., which said amount, together with the expences to be incurred in the binding and conveyance of the said boy, shall be charged by such guardians or overseers respectively to the account of the parish or other place by whose overseers the said boy shall be bound, and be allowed to them in their account; and the said indentures so

entered into by the overseers of any parish or other place as aforesaid may be sued upon in the name of the overseers of the poor of the said parish or other place for the time being, by their name of office; and no action commenced for the breach of any covenant therein contained, with the consent of the vestry of such parish or place, shall abate by reason of death or any change of overseers of such parish or place pending the same, but shall be proceeded in by the overseers for the time being, who shall be entitled to charge the whole amount of the costs incurred in such action, and not recovered from the defendant therein, upon the poor rates collected by them, though part of such costs shall have been incurred by their predecessors. —§ 35.

How Indentures to be attested. — Such indentures shall be executed in the presence of and attested by the constable or other person who shall conduct or convey such apprentice; and such indentures shall bear date respectively on the days on which they are executed; and such constable or other person shall transmit 1 of the said counterparts, duly executed, to the overseers, guardians, or other persons aforesaid, 1 to the master, and another to the said registrar. — § 36.

Every Ship, except Pleasure Yachts, to have Apprentices according to her Tonnage. — The master or owner of every ship belonging to any subject of H. M., and of the burden of 80 tons and upwards (except pleasure yachts), shall have on board at the time of her proceeding from any port of the U. K. and at all times when absent from the U. K., or navigating the seas, 1 apprentice, or more, in the following proportion to the number of tons of his ship's admeasurement, according to the certificate of registry; (viz.) for every ship of 80 tons and under 200 tons, 1 apprentice at the least; for every ship of 200 tons and under 400 tons, 2 apprentices at the least; for every ship of 400 tons and under 500 tons, 3 apprentices at the least; for every ship of 500 tons and under 700 tons, 4 apprentices at the least; and every ship of 700 tons and upwards, 5 apprentices at the least; all of whom, at the period of their being bound respectively, shall be subjects of H. M., and above 12 and under 17 years of age, and be duly bound for the term of 4 years at the least; and if any such master or owner shall neglect to have on board his ship the number of apprentices as hereby required, together with their respective registered indentures, assignments, and register tickets, he shall for every such offence forfeit and pay the sum of 10*l.* in respect of each apprentice, indenture, assignment, or register ticket so wanting or deficient.—§ 37.

The cancelling of Indentures, and Death or Desertion of Apprentices, to be notified. — In case any indentures of apprenticeship of any description shall be cancelled, or any apprentice, parish or otherwise, shall die on shore or desert, or by reason of the vessel of the master not having made a voyage for 6 months, shall not be reported in either of the said lists, such cancellation, death, desertion, or non-employment shall forthwith be notified in writing by the master of the apprentice to the said registrar, if the ship on board which the apprentice was bound to serve shall belong to the port of London, or otherwise to the collector or comptroller of the port to which the said ship shall belong; and for every default the said master shall be liable to a penalty of 10*l.*; and the collector or comptroller, if the notification be made to him, shall transmit the same to the said registrar within 1 week from the receipt thereof; and no cancelling of any indenture of apprenticeship of any description shall be valid or effectual without the mutual consent of the parties, or without the consent or in the absence of the registrar of seamen in London, or of the collector or comptroller of customs of the port in which such cancellation shall take place, or, in case of bindings by the overseers, without the additional consent of the guardians of the union or parish whose consent was given to the said binding, to be testified by a copy of a minute of the board forwarded by the clerk to the said guardians.—§ 38.

Indentures and Assignments of Parish Apprentices to be registered. — The said registrar in London, and the collector and comptroller of the customs at each other port, shall, in a book to be kept for that purpose, cause to be entered from time to time all such indentures and assignments of parish apprentices as aforesaid, specifying therein the dates thereof, the names and ages of the apprentices, the parishes or places from whence they are sent, the names and residences of their masters to whom they are bound or assigned, and the names, ports, and burden of the respective ships to which such masters belong, and shall make and subscribe on each indenture and assignment an endorsement, purporting that the same hath been duly registered pursuant to this act; and such registrar, collectors, and comptrollers respectively shall require the personal attendance of every such apprentice at the time of registering his indenture or assignment thereof; and every such collector and comptroller shall also, at the end of each week, transmit a list of the indentures and assignments and cancellations so registered by him within the week, containing all the particulars aforesaid, to the said registrar.—§ 39.

Indentures and Assignments of other Apprentices to be registered. — In every case of a person (other than such parish apprentice as aforesaid) binding himself apprentice to the sea service, the indentures to be executed on such occasion shall be in duplicate, in the form set forth in the subjoined Schedule (I.), and a counterpart shall be delivered to the said registrar, if the master shall be or reside within the port of London, or if at any other port, to the collector or comptroller of such port; and the indentures shall be registered in a book to be kept for that purpose by the said registrar, collectors, and comptrollers respectively, in which book shall be expressed the dates of the several indentures, the names and ages of the apprentices, the names and residences of their masters, and (if known) the names, port, and burden of the several ships on board which they are respectively to serve; and such registrar, collectors, and comptrollers respectively shall require the personal appearance of every such apprentice at the time of registering his indenture or the assignment thereof, and shall endorse and subscribe upon each indenture a certificate purporting that the same hath been duly registered pursuant to this act; and the said collectors and comptrollers shall also at the end of each week transmit a list of the indentures and assignments registered by them within the week, containing all the particulars aforesaid, together with the said counterparts, to the said registrar, for the purposes of this act; and it shall be lawful for the master of such apprentice, or in case of his death his executor or administrator, with the consent of the apprentice if of the age of 17 years or upwards, and if under that age with the consent of his parent or guardian, to assign or transfer the indenture of any such apprentice to any other master or owner of any registered ship; and all such apprentices may during the term for which they shall be bound be employed in any ship of which the master for the time being of any such apprentice may be the master or owner: provided always, that every such assignment shall be registered and endorsed by the said registrar, or by the collector or comptroller of the customs at the port where the master shall be, or to which his ship shall belong; and the said collector or comptroller shall notify the same to the said registrar, and transmit an exact copy of the said endorsement to the said registrar.—§ 40.

SCHEDULE (I.)

Form of Apprentice's Indenture.

This indenture, made the day of in the year of the reign of Her Majesty Queen Victoria, by the grace of God of the United Kingdom of Great Britain and Ireland Queen, Defender of the Faith, and in the year of our Lord one thousand eight hundred and between aged years, a native of in the county of of the one part, and of in the county of of the other part, witnesseth, That the said hath of his free will put and bound himself apprentice unto the said with him, his executors, administrators, and assigns, after the manner of an apprentice to dwell, remain, and serve from the day of the date hereof for and during and until the full end and term of years from thence next ensuing fully to be complete and ended; during all which term the said apprentice his said master shall well and faithfully serve; his secrets keep; his lawful commands everywhere do and execute; hurt or damage to his said master he shall not do, consent, or see to be done by others, but to the utmost of his power shall hinder the same, and forthwith his said master thereof warn; taverns or alehouses he shall not frequent (unless about his said master's business); at dice, cards, tables, bowls, or any other unlawful games he shall not play; the goods of his said master he shall not embezzle or waste, or lend or give to any person or persons without his said master's licence; nor from the service of his said master, without his consent, at any time absent himself; but as a true and faithful apprentice shall demean and behave himself towards his said master, his executors, administrators,

or assigns, during the said term; and true and just accounts of his said master's goods, chattels, and money committed to his charge, or which shall come to his hands, faithfully he shall give at all times, when thereunto required by his said master, his executors, administrators, or assigns; and shall also render an account of, and well and truly pay or cause to be paid unto his said master, his executors, administrators, or assigns, all such wages, prize money, and other sum or sums of money as shall become due and payable unto him from her Majesty, her heirs, successors, or any other person, in case he shall be impressed, enter or go into her Majesty's service during the said term. In consideration whereof the said doth hereby covenant and agree to and with the said the apprentice, that he the said his executors, administrators, or assigns, during the said term of years, shall and will teach, learn, and inform the said apprentice, or cause him to be taught, learned, and informed, in the art, trade, or business of a mariner or seaman, with the circumstances thereunto belonging; and shall and will find and provide for the said apprentice sufficient meat, drink, washing, lodging, medicine, and medical and surgical aid and advice to pay unto the said apprentice the sum of pounds of lawful money of Great Britain, in manner following; (that is to say), The said finding and providing to and for himself all manner of sea bedding, wearing apparel, and other necessaries (except meat, drink, lodging, washing, medicine, and medical and surgical aid and advice): and it is hereby agreed between the said parties, that the said shall and may from time to time during the said term deduct and retain in his hands, out of the several yearly payments above mentioned, all such sum or sums of money as he shall at any time during the said term disburse or lay out in the buying of any apparel or sea bedding for the said apprentice, as need shall require: and for the true performance of all and singular the covenants and agreements aforesaid, each of them the said and doth hereby bind and oblige himself, his heirs, executors, and administrators, unto the other of them, his executors and administrators, firmly by these presents, in the penal sum of pounds of lawful money of Great Britain.

In witness whereof the said parties to these presents have hereunto set their hands and seals the day and year above written.

Signed, sealed, and delivered in the presence of us - - }

Apprentices exempted from Contributions.— No apprentice bound or assigned pursuant to this act, nor any master or owner in respect of such apprentice, shall be liable to any payment or contribution to or towards any hospital or institution; and all agreements, attested copies, indentures, assignments, counterparts, and tickets, made, signed, or executed in compliance with or under the provisions of this act, shall be wholly exempt from stamp duty. —§ 41.

Penalty on Masters neglecting to register, &c., Indentures. — If any master or owner to whom any apprentice to the sea service shall be bound or assigned shall neglect to deliver a counterpart, and cause the indenture or the assignment (as the case may be) to be registered as required by this act, so far as depends on such master or owner, within 10 days after the binding or assignment, every such master or owner shall for every such neglect, forfeit and pay the sum of 10*l.*; and if any such master, or the master of any ship, shall, after the ship shall have proceeded on the voyage upon which such ship may be bound, permit any apprentice to quit his service, or the service of the ship, except for the purpose of entering into H. M.'s naval service, every such master shall for every such offence forfeit and pay the sum of 20*l.* —§ 42.

Justices to determine Complaints. — Any justice of the peace residing at or near to any port to which any ship as aforesaid, having on board thereof any apprentice, shall at any time arrive, shall have full power and authority to inquire into and examine, hear and determine, all claims of apprentices upon their masters under their indentures, and all complaints of hard or ill usage exercised by their respective masters towards any such apprentices, or of misbehaviour on the part of any such apprentices, and to proceed thereupon as one or more justice or justices of the peace is or are empowered by law to do in other cases between masters and apprentices; and if the master of any ship shall not send on shore, in the charge of the mate or other trustworthy person, any apprentice desirous of complaining to a justice of the peace, so soon as the service of the ship will permit, he shall for every such default forfeit and pay the sum of 10*l.* —§ 43.

Masters entitled to receive the Wages, &c. of Apprentices entering into the Navy. — No apprentice to the sea service shall be at liberty to enter into the naval service of H. M., during the period of his apprenticeship, without the consent of his master; but if, nevertheless, he shall voluntarily enter into such naval service of H. M., and shall be allowed by his master to continue therein, such master, in case he shall give notice to the secretary of the admiralty of his consent to his apprentice remaining in H. M.'s said service during the residue of the term of his apprenticeship, shall, upon the production of the indenture and assignment (if any), if duly registered, and having the register ticket attached, be entitled to receive to his own use any balance of wages and prize money that may become due and payable to any such apprentice until the expiration of his apprenticeship. —§ 45.

7. *Regulations in regard to Medicines.* — In order to provide against the fatal consequences that have frequently arisen from ships going to sea without having any medicines on board, or with but an insufficient or unsuitable supply, the act 7 & 8 Vict. c. 112. orders —

A Supply of Medicines, Lime Juice, Sugar, and Vinegar, &c. to be kept on board, and Seamen hurt in the Service of the Ship to be provided with Advice, &c. gratis. — Every ship navigating between the U. K. and any place out of the same shall have and keep constantly on board a sufficient supply of medicines and medicaments suitable to accidents and diseases arising on sea voyages, in accordance with the scale which shall from time to time or at any time be issued by the commissioners for executing the office of lord high admiral, and published in the London Gazette; and every ship (except those bound to European ports or to ports in the Mediterranean Sea) shall also have on board a sufficient quantity of lime or lemon juice, sugar, and vinegar, the lime or lemon juice, sugar, and vinegar to be served out to the crew whenever they shall have been consuming salt provisions for 10 days; the lime or lemon juice and sugar daily, after the rate of half an ounce each per day, and the vinegar weekly, at the rate of half a pint per week to each person, so long as the consumption of salt provisions be continued; and in case any default shall be made in providing and keeping such medicines, medicaments, and lime or lemon juice, sugar, and vinegar, the owner of the ship shall incur a penalty of 20*l.* for each and every default; and in case of default of serving out such lime or lemon juice, sugar, or vinegar as aforesaid, the master shall incur a penalty of 5*l.* for each and every default; and in case the master or any seaman shall receive any hurt or injury in the service of the ship, the expence of providing the necessary surgical and medical advice, with attendance and medicines, and for his subsistence until he shall have been cured, or shall have been brought back to some port of the U. K., shall, together with the costs of his conveyance to the U. K., be defrayed by the said owner of the ship, without any deduction whatever on that account from the wages of such master or seaman, and if paid by any officer or other person on behalf of H. M., the amount, with full costs of suit, shall be recovered as a debt due to H. M.; and every ship having 100 persons or upwards on board, and every ship the voyage of which shall be deemed under the provisions of the act passed in the 6th year of the reign of her present Majesty, intituled "An Act for regulating the Carriage of Passengers in Merchant Vessels," to exceed 12 weeks, having 50 persons or upwards on board, shall have on board, as one of her complement, some person duly authorized by law to practise in this kingdom as a physician, surgeon, or apothecary; and in case of every default the owner shall incur a penalty not exceeding 100*l.* — § 18.

The Lords of the Admiralty have, pursuant to the above clause, ordered the following supply of medicines to be provided for every *ten* men in ships on foreign voyages, and so proportionally for a greater or smaller number.

No.	Medicines.	Quantities for 10 Men.	No.	Medicines.	Quantities for 10 Men.
		lb. oz. dr.			*lb. oz. dr.*
1	Castor oil - -	1 0 0	23	Dover's powder -	0 2 0
2	Epsom salts -	4 0 0	24	Mustard - -	1 0 0
3	Powder of Jalap -	0 4 0	25	Mercurial ointment	0 8 0
4	——— of rhubarb	0 4 0	26	Bullin's blistering fluid, instead of blistering plaster.	
5	——— of ginger	0 2 0			
6	Carbonate of soda	0 8 0			
7	Tartaric acid -	0 8 0	27	2 yards of adhesive plaster.	
8	Senna leaves -	0 6 0			
9	Sulphur - -	0 8 0	28	Lint - - -	0 4 0
10	Cream of tartar	0 8 0	29	Simple cerate -	0 8 0
11	Nitre - - -	1 0 0	30	Basilicon ointment	0 8 0
12	Laudanum - -	0 4 0			
13	Tinct. of rhubarb	0 8 0			
14	Balsam of Capivi -	0 8 0			
15	Opodeldoc - -	0 8 0			
16	Spirit of hartshorn	0 4 0			
17	Paregoric elixir -	0 4 0		The pills and powders are to be carefully put up in tin or leaden boxes, and properly labelled.	
18	Ess. of peppermint	0 1 0			
19	Alum - - -	0 8 0			
20	Blue stone - -	0 4 0			
21	Quinine - -	0 0 4			
22	Caomel - -	0 4 0			

No.	Quantities of Medicines, &c. for 10 Men.	No	Quantities of Medicines, &c. for 10 Men.
	PILLS.		and 5 grs. of Dover's powder.
31	4 doz. purg. (pil. colo. C. Ed. Phar.)	37	2 doz. injection, each to contain 3 grs. of the acetate of zinc.
32	4 doz. blue pills.		
33	2 doz. opium pills (Phar. Edin.)	38	1 set scales & weights.
		39	1 marble mortar and pestle.
	POWDERS.		
34	2 doz. purgative, each to contain 1 dr. of compound powder of jalap, and 2 grs. of calomel.	40	1 Tile.
		41	1 Graduated measure.
		42	1 Funnel.
		43	1 Small pewter cup.
		44	2 Pewter teaspoons.
35	2 doz. emetic, each to contain 15 grs. of ipecacuanha, and 2 grs. of tartrate of antimony.	45	1 Spatula.
		46	1 Scissors.
		47	1 Syringe.
		48	2 Lancets.
		49	6 Bandages of different sizes.
36	2 doz. sudorific, each to contain 10 grs. of nitre, 10 grs. of cream of tartar,	50	6 Yards of calico.
		51	A paper of needles, pins, and thread.

8. *General Regulations.* — The following clauses of the act 7 & 8 Vict. c. 112. refer to various matters of importance to the master and the crew.

Common Assaults may be summarily punished by Two Justices.— In the case of any assault or battery committed on board any ship belonging to any subject of H. M., in any part of the world, it shall be lawful for any 2 justices of the peace in any part of H. M.'s dominions, or the territories under the East India Company, residing at or near any port or place at which the said ship may arrive or touch, upon complaint of the party aggrieved, to hear and determine any such complaint, and to proceed and make such adjudication thereon as by the said act any 2 justices are empowered to do in the cases of assaults and batteries in England; and the fine or forfeiture to be imposed in any such case shall be payable to the Seamen's Hospital Society: provided always, that such complaint shall be made and prosecuted within 3 months after such alleged assault or battery, or within 3 months after the arrival of the ship at her final port of destination in the U. K., or within 3 months after the respective parties shall be within the jurisdiction of such justices as aforesaid. — § 44.

No Seaman to be discharged abroad, nor to be abandoned or left behind, without Sanction of Consul, &c.— If any master of a ship belonging to any subject of H. M., shall discharge any person belonging to his ship or crew at any of H. M.'s colonies or plantations, without the previous sanction in writing (to be endorsed on the agreement) of the governor or other officer holding the chief authority there, or of the secretary or other officer duly appointed by the government there in that behalf, or in the absence of such functionaries then of the chief officer of customs resident at or near such port or place, or shall discharge any such person at any other place abroad without the like previous sanction, to be so endorsed on the agreement by H. M.'s minister, consul, or vice-consul there, or in the absence of any such functionary then of 2 respectable merchants resident there, such master shall be guilty of a misdemeanor; or if any master of any such ship shall abandon or leave behind at any such colony or plantation any person belonging to his ship or crew, on the plea or pretence of unfitness or inability to proceed upon the voyage, or of desertion or disappearance from the ship, without a previous certificate in writing (to be endorsed on the agreement) of the governor, secretary, or other officer as aforesaid, or in the absence of such functionary then of the chief officer of customs resident at or near such port or place, certifying such unfitness, inability, desertion, or disappearance, or shall abandon or leave behind any person belonging to his ship or crew at any other place abroad, on shore or at sea, upon such plea or pretence. without the like previous certificate of H. M.'s minister, consul, or vice-consul there, or in the absence of any such functionary then of 2 respectable merchants, if there be any such at or within a reasonable distance from the place where the ship shall then be, such master shall be guilty of a misdemeanor; or if any master of any such ship, in case any person belonging to his ship or crew shall desert from the said ship at any place abroad, shall neglect to notify the same in writing to 1 of such functionaries as aforesaid, if there be any such resident at or near the place, and in their absence, if it be out of H. M.'s dominions, then to 2 respectable merchants, if there be such at or near the place, within 24 hours of such desertion, such master shall be guilty of a misdemeanor; and the said functionaries are hereby authorized and required, and the said merchants are authorized, to examine into the grounds of such proposed discharge, or into the plea or pretence of such unfitness, inability, desertion, or disappearance as aforesaid, in a summary way, upon oath (which oath they are hereby respectively authorized to administer), and to grant or refuse such sanction or certificate according to the circumstances, and as it shall appear to them to be just. — § 46.

Forcing Seamen on Shore, &c., a Misdemeanor. — If the master of any ship belonging to any of H. M.'s subjects, or the mate or other officer of such ship, shall wrongfully force on shore and leave behind, or shall otherwise wilfully and wrongfully leave behind, on shore or at sea, in or out of H. M.'s dominions, any person belonging to his ship or crew, before the completion of the voyage for which such person was engaged, or the return of the ship to the U. K., such master, mate or other officer shall be guilty of a misdemeanor; and every misdemeanor mentioned or created by this act shall and may be prosecuted by information at the suit of H. M.'s attorney-general, or by indictment or other legal proceeding in any court having criminal jurisdiction in H. M.'s dominions at home or abroad; and the offence may be laid and charged in the said information, indictment, or other legal proceeding to have been committed in the county or place where the offender shall happen to be, who, being convicted thereof, shall be liable to fine or imprisonment, or both, as to the court before whom he is tried shall seem meet; and every court is hereby authorized to issue a commission or commissions for the examination of any witness or witnesses who may be absent or out of the jurisdiction of the court; and at the trial the depositions taken under such commission or commissions, if such witness or witnesses shall be then absent, shall be received in evidence. — § 47.

If any of the Crew are left behind, the Proof of Sanction or Authority to be upon the Master. — If any master shall, contrary to the provisions of this act, discharge, abandon, or leave behind any seaman or other person belonging to the ship or crew, with or without his consent, it shall be incumbent on such master, in any information, indictment, or other proceeding against him, to produce or prove such sanction or respective certificate as aforesaid, or prove the impracticability of obtaining such certificate. — § 48.

Seamen when allowed to be left behind, to be paid their Wages. — Every such master who shall leave any seaman or other person as aforesaid on shore at any such colony, or plantation, or place abroad, under a certificate of his not being in a condition to proceed on the voyage, shall deliver to 1 of the said functionaries, or if there be none such to any 2 respectable merchants there, or if there be but 1 then to such 1 merchant, a just and true account of the wages due to such person, and pay the same either in money or by a bill drawn upon the owner; and if by bill, then such functionaries or merchants

are respectively authorized and required, by endorsement on such bill, to certify that the same is drawn for money due on account of seamen's wages, or to that effect; and any master who shall refuse or neglect to deliver a just and true account of such wages, or to pay the amount thereof in money or by bill as aforesaid, shall for every such offence or default forfeit and pay the sum of 10*l*., and every master who shall deliver a false account of such wages shall for every such offence forfeit and pay the sum of 20*l*. —§ 49.

Act not to extend to prevent Seamen from entering into the Navy. — Nothing in this act or in any agreement contained shall prevent any seaman or person belonging to any ship or vessel whatever from entering or being received into the naval service of H. M., nor shall any such entry be deemed a desertion from the ship or vessel, nor shall such seaman or other person thereby incur any penalty or forfeiture whatever, either of wages, clothes, or effects, or other matter or thing; and no master or owner shall insert or introduce, or permit to be inserted or introduced, into any articles or agreement, any clause, engagement, or stipulation whereby any seaman or other person shall or may incur any forfeiture, or be exposed to loss, in case he shall enter into H. M.'s naval service; and if inserted, the clause, engagement, or stipulation shall be void, and the offender shall thereby incur a penalty of 20*l*. —§ 50.

Upon entry of Seamen into the Navy from any Ships, they shall be entitled to the immediate delivery up of their clothes, &c. — When any seaman shall quit any such ship or vessel as aforesaid, in order to enter into H. M.'s naval service, and shall thereupon be actually received into such service, not having previously committed any act amounting to and treated by the master as desertion, he shall be entitled immediately upon such entry to have his register ticket and all his clothes and effects on board such ship or vessel delivered to him, and to receive from the master the proportionate amount of his wages up to the period of such entry, to be paid either in money or by a bill on the owner; all which register ticket, clothes, effects, money, or bill, such master is hereby required to deliver and pay to him accordingly, under a penalty of 20*l*. for any refusal or neglect, to be recovered with full costs of suit by such seaman; but in case the master shall have no means of ascertaining the balance, he shall make out and deliver to such seaman a certificate of the period of his service, and the rate of wages he is entitled to, producing at the same time to the commanding or other officer of H. M.'s vessel the agreement with the seaman; and every such master, upon the delivery of such register ticket, clothes, and effects, and the settlement of such wages in manner herein mentioned, shall receive from the officer in command of the vessel into which the seaman shall have entered a certificate of such entry, endorsed on the agreement, and signed by the said officer, which such officer is hereby required to give. —§ 51.

Power for H. M. to sue for the Amount advanced for the Relief of Seamen left abroad. — If any person shall be discharged, or wilfully and wrongfully left behind or abandoned, at any place beyond seas, in or out of H. M.'s dominions, by any master, mate, or other officer, contrary to the provisions of this act, and shall become distressed, and be relieved under the provisions of an act passed in the eleventh year of the reign of his late Majesty, King George IV., for amending and consolidating the laws relating to the pay of the royal navy, or any act hereafter to be passed for that purpose, or if any person shall, as principal or agent, engage any subject of H. M. to serve in any vessel belonging to any foreign power, or to the subject of any foreign state, and such last-mentioned person shall become distressed and be relieved as aforesaid, then, in addition to the wages due from such master or owner or person making such engagement, and the penalties to which such master may be liable, H. M. shall be entitled to sue such master or the owner of the ship, or any person who shall have made such engagement as aforesaid, at the discretion of the commissioners for executing the office of Lord High Admiral of the U. K., for all the charges and expences which shall have been incurred in or for the subsistence, necessary clothing, and conveyance home or burial (should he die abroad or before reaching home) of any such seaman or person relieved as aforesaid, as money paid to the use of such master or owner or other person, who shall have made such engagement as aforesaid, and recover the same, together with full costs of the suit, in the same manner as other debts due to H. M. are recoverable; and in any proceeding for that purpose proof of the account furnished to the said commissioners by any such functionaries, or by such 2 merchants, or 1 merchant, according to the case, as provided by the said act of the eleventh year of King George IV., shall, together with the proof of payment by the said commissioners, or by the paymaster-general, of the charges incurred on account of any such person, be sufficient evidence that such person was relieved and conveyed home or buried at H. M.'s expence; and the court in which any proceeding for the recovery of the said money shall be instituted is hereby authorized to issue a commission or commissions for the examination of witnesses, and the depositions taken under such commission or commissions shall be used as evidence. —§ 52.

Ship's Agreement, Indentures, and Assignments of Apprenticeship and Register Tickets, on arrival at a Foreign Port, to be deposited with the Consul, &c. — If any ship belonging to a subject of H. M. (except packets for passengers in the course of their voyage) shall arrive at any foreign port where there shall be a British consul or vice-consul, or at any port in a British colony, and remain thereat for 48 hours, the master shall, within 48 hours of the ship's arrival, deliver, or cause to be delivered to such consul or vice-consul at such foreign port, or to the collector or comptroller of the customs at such port of a British colony, the agreement or agreements before mentioned, together with an account at the foot of such agreement of all apprentices on board, setting forth their Christian and surnames at full length, the dates of the registry of their indentures and assignments respectively, and the ports at which and the time when they were registered, and also all indentures and assignments of apprenticeships, and the register tickets of all the crew who shall be subjects of H. M.. the whole to be kept by such consul or vice-consul, collector or comptroller, as the case may be, during the ship's stay in such port, and (excepting the register tickets of deserters, which are to be transmitted by such functionaries to the registrar of seamen) to be returned to the master a reasonable time before his departure, with a certificate endorsed on such agreements respectively, stating when the same were respectively delivered and returned, without any fee or charge being made for the same; and in case it shall appear that the required number of apprentices are not on board, or that the required forms or existing laws have been in any respect neglected or transgressed, such consul or vice-consul, collector, or comptroller, shall make an indorsement to that effect on such agreement, and forthwith transmit a copy of such indorsement, with the fullest information he can collect regarding such neglect or transgression, to the said registrar; and if any master shall neglect to deliver any agreement, indenture, assignment, or register ticket, or such account as aforesaid, he shall for every such neglect or default forfeit and pay the sum of 20*l*.; or if any master shall deliver any false or incorrect account, he shall for every such offence forfeit and pay the sum of 30*l*. —§ 53.

No Seaman to be shipped at a Foreign Port without the Sanction of the Consul. — No seaman shall be shipped at any such foreign port by any such master, except with the sanction of such consul or vice-consul, to be indorsed or certified on the agreement, under a penalty of 20*l*., to be forfeited by the master for every seaman so shipped.—§ 54.

Masters to produce Agreement, &c. to the Officers of Queen's Ships.—The master of every ship belonging to any subject of H. M. shall and he is hereby required to produce and show the log book, muster roll of the ship, and the agreement or agreements with his crew, their register tickets, and the indentures of his apprentices, and the assignments thereof, and a list of all the passengers and persons on board, to the captain, commander, or other commissioned officer of any of H. M.'s ships or vessels requiring the production and sight thereof; and it shall be lawful for any such officer in H. M.'s naval service to muster the crew (including apprentices) of any ship belonging to any such subject, in order to be satisfied that the provisions of this act, and every other act by which the crews of such ships as aforesaid are regulated, and the laws relating to navigation, have been duly kept and complied with; and if any

master shall, upon being required so to do by any such officer, neglect or refuse to produce such log book, muster roll, or agreement, register tickets, indentures, and assignments, and lists of passengers and persons, or any of them, or shall obstruct any officer in the execution of his duty in mustering the said crew, or shall produce any false log-book, muster-roll, or list, he shall for every such offence forfeit and pay the sum of 20*l*.—§ 55.

Consuls, Registrar, and Officers of Customs empowered to require Production of the Agreement, Muster-roll, &c. — For the better carrying into effect the purposes of this act, it shall be lawful for H. M.'s consuls and vice-consuls in foreign ports, and for the said registrar and his assistant, and also for the respective chief officers of the customs at the several ports of the U. K. and of the British possessions abroad, to demand from the master of every ship belonging to a subject of H. M. the production of the log-book, muster-roll of the ship, and such agreements, register tickets, indentures, and assignments as aforesaid, and a list of passengers and persons on board, and to muster the crew (including apprentices) of such ship, and to summon the master to appear before them, and give any explanation they may respectively require regarding the said crew, ship, or documents, for the purpose of ascertaining whether the provisions of this act, and every other act by which the crews of such ships as aforesaid are regulated, and the laws relating to navigation, have been kept and complied with, and to take copies of all or any of such documents; and if any such master, on such demand being made, shall refuse to produce such log-book, muster-roll, agreements, register-tickets, indentures and assignments, and lists of passengers and persons, or refuse to allow copies to be taken, or shall refuse to permit his crew to be so mustered, or shall refuse to appear and give such explanation as aforesaid, or shall wilfully deceive or mislead the person before whom he shall so appear, he shall for every such neglect, refusal, or offence, forfeit and pay the sum of 20*l*.—§ 56.

Survey of Provisions, &c. — It shall and may be lawful for any consul or vice-consul of H. M. and for any collector or comptroller of the customs, upon complaint made by any 3 or more of the crew, to survey and examine, or cause to be surveyed and examined, the provisions, water, and medicines put or supplied on board any ship for the use and consumption of the crew; and if on such survey and examination it shall be found that such provisions, water, or medicines are of a bad quality, or unfit for use, or not appropriate, or there shall not appear to be a sufficient quantity thereof, the surveying officer shall signify the same in writing to the master of the ship; and if such master shall not thereupon provide other fit and proper provisions, water, or medicines in lieu of any which may be signified by the said surveying officer to be of a bad quality, or unfit for use, or not appropriate, or if any such master shall not thereupon procure the requisite quantity of provisions, water, and medicines, or shall use any provisions, water, or medicines which shall have been signified by the surveying officer to be of a bad quality or unfit for use, or not appropriate, he shall in each and every of such cases be guilty of a misdemeanor.—§ 57.

As to Offences committed at Foreign Ports.—All offences against the property or person of any subject of H. M., or of any foreigner, which shall be committed in or at any port or place, either ashore or afloat, out of the dominions of H. M. by the master and crew (including apprentices), or any or either of them, belonging to any ship subject to any of the provisions of this act, or who within 3 months before the committal of the offence shall have been the master thereof, or shall have formed part of any such crew, shall be and they are hereby declared to be offences of the same nature respectively, and to be liable to the same punishment respectively, as if they had been committed on the high seas and other places within the jurisdiction of the Admiralty of England, and shall be inquired of, heard, tried, and determined and adjudged in the same manner as if such offences had been committed within such jurisdiction; and when any trial for such offences, or for any misdemeanor against the provisions of this act, shall take place before any justices or judges of oyer and terminer and gaol delivery, it shall be lawful for the court to order and direct the payment of the costs and expences of the prosecution, as in the case of costs and expences of prosecutions for offences committed within the jurisdiction of the Admiralty of England.—§ 58.

For the safe Custody and Conveyance of Offenders to England. — Whenever any complaint shall be made to any of H. M.'s consul, or vice-consuls of any such offence or of any offence having been committed at sea by the master and crew (including apprentices, or any or either of them), belonging to any ship subject to any of the provisions of this act, it shall be lawful for any such consul or vice-consul to inquire into the case, upon oath, and at his discretion to cause any offender to be placed under all necessary restraint, so far as it may be in his power, so that he may be sent and conveyed in safe custody to England as soon as practicable, in any vessel of H. M., or of any of her subjects, to be there proceeded against according to law; and the costs and charges of imprisoning any such offender, and of conveying him and the witnesses to England, if not conveyed in the ship to which they respectively belong, shall be considered and deemed as part of the costs of the prosecution, or be paid as costs incurred on account of seafaring subjects of the U. K. left in distress in foreign parts; and all depositions taken before any consul or vice-consul abroad, and certified under his official seal to be the depositions, and that they were taken in the presence of the party accused, shall be admitted in evidence in all courts having criminal jurisdiction, and otherwise, in like manner as depositions taken before any justice of the peace in England now are or may be; and the register ticket of every offender shall be delivered up to H. M.'s consul or vice-consul, as the case may be, and be transmitted by him to the registrar of seamen.—§ 59.

As to the Conveyance of Offenders and Witnesses to England.—It shall be lawful for any consul or vice-consul to order a passage to England for any such offender or offenders under necessary restraint, and also for the witnesses; and the master or other person having the charge of any ship or vessel belonging to any subject of H. M. bound for England shall and he is hereby required to receive and afford a passage and subsistence during the voyage to any such offender or offenders and witnesses, not exceeding the rate of 1 offender or 2 witnesses for every 100 tons of his ship's burden, and on his ship's arrival in England the master of any vessel belonging to a subject of H. M. shall take or cause to be taken the offender or offenders before a justice of the peace, who shall deal with the matter as in cases of offences committed upon the high seas; and in case the master or other person having the charge, of any ship or vessel belonging to any subject of H. M., when required by the consul or vice-consul to receive and afford a passage to any offender or witness, shall not receive and afford such passage, or shall not take or cause to be taken the offender or offenders before a justice of the peace as aforesaid, every such master shall be liable to a penalty of 50*l*.; and the seaman, if acquitted, shall receive his register ticket again upon due application to the registrar of seamen.—§ 60.

As to Ships belonging to British Colonies.—This act shall not extend or apply to any ship registered in or belonging to any British colony having a legislative assembly, or to the crew of any such ship, while such ship shall be within the precincts of such colony; but every ship belonging to any colony or possession of H. M., when proceeding from one part of the U. K. to another, or from the U. K. to the islands of Jersey, Guernsey, Alderney, Sark, or Man, or from any port in the U. K. to any port or possession of any foreign power or country, or to any colony to which the ship shall not belong, shall be held to come within the provisions of this act; and this act is hereby extended to the same; and the owner, master, and crew, including apprentices, of such ship so trading as aforesaid, shall be and are hereby declared liable to the provisions of this act as fully as the owner, master, and crew of any British registered ship; and this act and the provisions thereof (except so far as the same relate to agreements, register tickets, and having apprentices,) shall also extend and apply to ships belonging to all of H. M.'s colonies and possessions abroad, wherever otherwise proceeding or trading, and to the owners, masters, and crews of such ships, when any such ship shall be beyond the precincts of the colony or possession to which she shall belong; and all certificates and sanctions required by this act to be indorsed on agreements shall, in the case of ships last referred to, be otherwise given in writing where no written agreement exists.—§ 61.

Recovery of Penalties.—All penalties and forfeitures imposed by this act, and for the recovery whereof no specific mode is hereinbefore provided, shall and may be recovered, with costs, either in any of H. M.'s courts of record at Westminster, Edinburgh, or Dublin, or in the colonies or territories under the government of the East India Company, at the suit of H. M.'s law officers respectively, or at the suit of any person, by information and summary proceeding before any justice or justices of the peace in and for any part of H.M.'s dominions, or the territories under the government of the East India Company, where or near to the place where the offence shall be committed or the offender shall be; and if proceedings for the recovery of any forfeiture or penalty imposed by this act, or for the recovery of any debt due to H. M., be commenced in any of H. M.'s courts, the court in which such proceedings shall be instituted is hereby authorized to issue a commission or commissions in or out of H.M.'s dominions for the examination of witnesses, and the depositions taken thereunder shall be used and admitted in evidence; and in case of a summary conviction under this act, and the sum imposed as a penalty by the justice or justices shall not be paid, either immediately after the conviction or within such period as the justice or justices shall at the time of the conviction appoint, it shall be lawful for the convicting justice or justices to commit the offender to the common gaol or house of correction, there to be imprisoned only, or to be imprisoned and kept to hard labour, according to the discretion of the justice or justices, for any term not exceeding 6 calendar months, the commitment to be determinable upon payment of the amount and costs; and all penalties and forfeitures mentioned in this act, for which no specific application is hereinbefore provided, shall, when recovered, be paid and applied in manner following; (that is to say,) so much thereof as the court or the convicting justice or justices shall determine, but not exceeding one moiety, shall be paid to the informer or person upon whose discovery or information the same shall be recovered, and the residue shall be paid to the Seamen's Hospital Society: provided always, that it shall be lawful for the court, before which, or the justice or justices before whom, any proceedings shall be instituted for the recovery of any pecuniary penalty imposed by this act, to mitigate or reduce such penalty as to such court or justices respectively shall appear just and reasonable; but no such penalty shall be reduced to less than one-third of its original amount; and it shall be lawful, in the discretion of the said court, or of the said justice or justices hearing the complaint, to order such costs against the informing or complaining party failing to prove the charge as the said court or justice or justices may deem fit, and such costs shall be recoverable in the same manner as penalties under this act, and be paid as such court or justice or justices shall direct: provided also, that all proceedings so to be instituted shall be commenced within 2 years next after the commission of the offence, if the same shall have been committed at or beyond the Cape of Good Hope or Cape Horn, or within 1 year if committed elsewhere, or within 2 calendar months after the return of the offender and the complaining party to the U. K.—§ 62.

Definition of the Terms "Master," "Seaman," "Ship," and "Owner."—To avoid doubts in the construction of this act, be it enacted, that every person having the charge or command of any ship belonging to any subject of H. M. shall, within the meaning and for the purposes of this act, be deemed and taken to be the master of such ship; and that every person (apprentices excepted) who shall be employed or engaged to serve in any capacity on board the same shall be deemed and taken to be a seaman, within the meaning and for the purposes of this act; and that the term "ship" shall be taken and understood to comprehend every description of vessel navigating on any sea or channel, or waters outside the mouths of rivers, and also every vessel passing beyond the precincts of a port; and that the term "owner" shall be taken and understood to comprehend all the several persons, if more than one, to whom the ship shall belong.—§ 63.

As to Relief to Persons from Asia and Africa becoming distressed in the United Kingdom.—If any person, being a Malay, Lascar, or native of the territories under the government of the East India Company, or if any Asiatic or African seaman, having been brought to the U. K. on board any ship, shall be found or be in the U. K. in distress for want of food, clothing, or other necessaries, it shall and may be lawful for the commissioners for executing the office of Lord High Admiral of the U. K., at their discretion, to supply necessary and reasonable relief to every such person and seaman, and to maintain him until he shall be sent on board some ship for the purpose of being conveyed to or near to the port from which he was shipped, and also to pay, defray, and advance the money necessary to procure every such person and seaman a proper and sufficient passage to such port; and all such sum or sums of money as shall be paid and advanced by or by order of the said commissioners for or on account of such relief, maintenance, and passage, shall be and become a debt due to H. M., and be recoverable as such, with full costs of suit, in the courts of law either in H. M.'s dominions or in the territories under the government of the East India Company, from the owner and master, or either of them, of the ship on board whereof such person or seaman shall have been brought from Asia or Africa; but nothing herein contained shall repeal or annul any other act or acts now in force for the relief and conveyance home of any Asiatic or African person or seaman.—§ 64.

STADE-DUTIES.—We are glad to have to state that an arrangement was effected with Hanover in 1844, by which these duties have been reduced, and placed on an improved footing. British vessels, and those belonging to countries having reciprocity treaties with Hanover, are no longer obliged to *heave-to* in passing the guard-ship opposite Brunshausen, but may proceed direct to Hamburg, and pay the duties in the toll-office in that city. These are specified in the schedule annexed to a bulky paper laid before parliament in 1844; but for some unknown, though certainly very bad reasons, these duties are not computed, even in the translation of this paper, in English but in German weights, measures, and monies, and are consequently unintelligible to 99 out of every 100 English merchants and ship-masters. We should have translated them had they not been too voluminous for insertion in this place; and it is the less necessary as summaries of them may readily be had in Hamburg. Still, however, this is merely an attempt to improve what is in its nature incurably bad. The toll on the Elbe is an outrage on all commercial nations; and, instead of being modified, should be wholly repealed.

SUGAR. Since the article SUGAR in the Dictionary was printed, some further information has been obtained in regard to its supply and consumption during the past year. On this subject Messrs. Trueman and Cook express themselves as follows:—"The returns from Ireland are not yet complete; but as nearly as they can be calculated from those received, it appears that the total imports into the U. Kingdom during 1845 have been 234,000 tons; and the consumption has been 241,500 tons of British plantation, and 3,500 of foreign free labour sugar, forming a total of 245,000 tons. The stock remaining at the end of the year in the U. Kingdom is 33,000 tons. The increase of supply as compared with 1844 is, from the Mauritius nearly 30 per cent.,

from the West Indies 13 per cent., and from the East Indies about 10 per cent.; the total increase being 30,000 tons. The increase of consumption of British sugar is 34,500 tons, which added to the 3,500 tons of foreign sugar taken, brings the total increase to 38,000 tons, the whole having taken place since the alteration of the duty and in little more than nine months, being at the rate of 50,000 tons for the year: it will be no exaggerated estimate, therefore, to take the probable consumption of 1846 at 260,000 tons. The prices are now about 5 per cent. higher than they were in April immediately after the new duty came into operation, so that the importer at the present moment is getting but a small portion of the reduced duty. The ministerial estimates of supply and consumption have proved singularly correct as to quantity, but only 3,500 tons of foreign sugar having been consumed instead of the 25,000 calculated upon, the anticipated revenue will fall short by upwards of 300,000*l*. The discriminating duty, from which much annoyance was at first anticipated, has been levied in so fair and equitable a spirit, as to have produced little inconvenience, but has proved so totally unproductive as in all probability to lead to its abandonment."

The following statement, furnished by the same authorities, shows the importation, consumption, stocks, prices, &c. of sugar from British possessions during the 10 years ending with 1845.

Imports, Deliveries and Stocks of East and West India and Mauritius Sugar, for 1836 to 1845 inclusive.

Years.	Imports. West India.	Mauritius.	East India.	Total British.	Home Consumption. West India and Mauritius.	East India.	Total British.	Stock, 31st December. West India.	Mauritius.	East India.	Total British.	Gazette Average Price of West India Sugar.	Duty paid Price of West India Sugar.	Average Price of Wheat.
	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	*s.* *d.*	*s.* *d.*	*s.* *d.*
1836	180,000	24,800	7,600	212,400	168,900	5,500	174,400	42,300	2,800	3,300	48,400	39 8	63 8	48 6
1837	165,300	26,900	14,800	207,000	184,300	13,500	197,800	26,000	3,400	4,600	34,000	37 9	61 9	55 10
1838	176,100	30,200	21,500	227,800	174,600	20,900	195,500	34,500	4,100	3,600	42,200	33 11	57 11	64 7
1839	141,200	30,600	26,000	197,800	169,000	23,900	192,900	35,500	5,400	4,900	45,800	39 8	63 8	70 8
1840	110,200	27,300	24,200	161,700	154,400	25,900	180,300	20,500	3,200	5,500	29,200	50 2	75 5	66 4
1841	107,300	35,800	62,000	205,100	149,900	53,300	203,200	14,000	3,000	12,000	29,000	38 8	63 11	64 6
1842	125,500	34,500	47,000	207,000	147,000	46,800	193,800	25,900	4,600	11,000	41,500	34 9	60 0	48 2
1843	125,200	23,900	55,100	204,200	149,600	52,800	202,400	26,500	5,000	11,800	43,300	33 6¼	58 9	50 11
1844	122,300	27,000	55,100	204,300	154,700	52,300	207,000	22,100	3,900	14,600	40,600	31 6½	56 9	45 6
1845 (estimated)	138,500	35,000	60,500	234,000	181,000	60,500	241,500	14,100	4,400	14,600	33,100	34 4¼	48 4¼	58 6

Reducing Molasses into Raw Sugar, the following is the result for the last Five Years.

	Imports. 1841.	1842.	1843.	1844.	1845.	Home Consumption. 1841.	1842.	1843.	1844.	1845.	Stocks, 31st December. 1841.	1842.	1843.	1844.	1845.
Sugar - -	205,100	207,000	204,200	204,300	234,000	203,200	193,800	202,400	207,000	241,500	29,000	41,500	43,300	40,600	33,100
Molasses (reduced to raw Sugar).	11,500	10,500	13,400	13,900	13,100	8,600	11,500	9,900	15,000	15,200	5,400	2,600	6,200	5,200	3,100
Total Tons -	216,600	217,500	217,600	218,200	247,100	211,800	205,300	212,300	222,000	256,700	34,400	44,100	49,500	45,800	36,200

TARIFF, a Table, alphabetically arranged, specifying the various duties, drawbacks, bounties, &c. charged and allowed on the importation and exportation of articles of foreign and domestic produce.

The first two columns of the subjoined Table contain an account of the duties existing on the 1st January, 1846, on the various articles of consumption imported into the U. Kingdom, distinguishing between the duties where the articles come from foreign countries and colonial possessions.

These duties are, for the most part, identical with those in the Tariff Act of 1842, the 5 & 6 Victoria, c. 47.; but they were re-enacted by the following act, the 8 & 9 Victoria, c. 90., passed in 1845. These acts will long be memorable for the valuable modifications they have effected in our commercial and fiscal policy. The act of 1842 abolished numerous prohibitions, especially those against the importation of cattle, sheep, hogs, beef, salmon, and other articles of provision, which are now admitted on payment of reasonable duties; and, also, materially reduced the duties on numerous important articles. Perhaps, however, the facilities given to commerce by the act of 1845 were still greater, and more beneficial; for, in addition to various reductions, it wholly repealed the duties on no fewer than about 420 different articles! And though many of these were of comparatively trifling importance, the list comprises others of a very different class, such, for example, as ashes, barilla, bark, flax and tow, gums, hides, madder, palm oil, olive oil, train oil the produce of British fisheries, (and train oil the produce of foreign fisheries after the 1st of January, 1847,) rags, saltpetre, seeds, raw silk, all sorts of skins and furs, straw for platting, cotton wool, and all sorts of dye and fancy woods, with a host of others. The repeal of the duty on the above

articles will, no doubt, materially increase their importation, at the same time that it will be indirectly productive of many beneficial effects. Independent of the powerful influence which the repeal of the duty on cotton wool, hides, and various other articles, will have on the industry of the country, it must always be borne in mind, that, owing to the reciprocity which is of the essence of all commercial transactions, it is impossible to increase the importation of foreign articles, without, at the same time, proportionally increasing the exportation of the native products with which the former must be paid. It is, therefore, no easy matter to estimate the influence of so extensive a measure as the new tariff on the trade and future prosperity of the empire. There can, however, be no doubt that it will be very great; and, besides contributing to improve our manufactures, it can hardly fail to deepen and enlarge the existing channels of commercial intercourse, and gradually to open others with which we may now, perhaps, be wholly unacquainted.

The sugar duties have been placed on a new and greatly improved footing by the Act 8 Victoria, c. 5. It is true the impolitic and vexatious distinction between sugar grown by free and slave labour is still kept up, as far, at least, as respects the sugar of Brazil, Cuba, and some other countries; but, except in this respect, the present sugar duties may be deemed moderate and reasonable; being apparently well-fitted to promote the interests of the consumer, without sacrificing those of the revenue or the just claims of the planter.

It must, nevertheless, be admitted, that, even with these extensive and most important amendments, the tariff leaves a good deal to be desired; for, exclusive of the duties on corn and timber, which, if they are to exist at all, should be placed on a wholly different footing, those on tea (the most objectionable in the tariff), foreign spirits, silk goods, tobacco, gloves, and a few other articles, continue to be a great deal too high. The wonder, however, is, not that there are some, but that there are so few defects in the tariff. The improvement made in it since 1840 is immense, and reflects the highest credit on the administration of Sir Robert Peel.

We have excluded from the following table most articles which are at this moment (1st January, 1846) duty free; and we have annexed to the table of existing duties two additional columns; the first exhibiting the amount of the customs duties in 1819, as fixed by the act 59 Geo. 3. c. 52.; and the second, their amount in 1787, as fixed by Mr. Pitt's Consolidation Act, the 27 Geo. 3. c. 13. The reader has, therefore, before him, and may compare the present customs duties with the duties on the same articles as they existed after the termination of the last war, and of the American war.* No table of the sort is to be met with in any other publication, unless it be purloined from this. It was furnished for our former edition by Mr. J. D. Hume, late of the Board of Trade.

We subjoin a copious abstract of the Tariff Act of 1845, 8 & 9 Victoria, c. 9.

Commencement of Act. — From 4th August, 1845. — § 1.

Instead of all other Duties of Customs (except on Corn, &c.), there shall be paid and allowed the Duties and Drawbacks specified in the Tables annexed. — In lieu and instead of all other duties and drawbacks of customs (except the duties and drawbacks upon corn, grain, meal or flour, sugar, and molasses) there shall be raised, levied, collected, and paid unto H. M., her heirs and successors, upon goods, wares, and merchandize imported into or exported from the U. K., the several duties of customs, and there shall be allowed the several drawbacks, as the same are respectively inserted, described, and set forth in figures in the tables marked (A.) and (B.) to this act annexed, together with the additional duties herein-after mentioned. — § 2.

Duties on Corn, &c. to be raised, &c. in the same Manner as Duties mentioned in this Act. — The duties imposed upon corn, meal, and flour by the act 5 & 6 Vict. c. 14., intituled "An Act to amend the Laws for the Importation of Corn, Grain, &c.," shall be raised, levied, collected, and paid in such and the same manner in all respects as the several duties of customs mentioned in this act are directed to be raised, levied, collected, and paid. — § 3.

An additional Duty of 4d. per Gallon to be levied upon Spirits, and of 5 per Cent. upon other Articles. — There shall be charged, raised, levied, collected, and paid unto H. M., her heirs and successors, in addition to the duties mentioned in the said table marked (A.), upon every gallon of spirits or strong waters of all sorts imported unto the U. K. a further duty of 4*d.*, and upon all the articles enumerated in the said table marked (A.), except spirits and strong waters, a further duty of 5 per cent. upon the amount of the several duties in and by the said table marked (A.) respectively charged upon the said articles, and each of them, except the following articles; viz.

Isinglass;
Oils, chemical, essential, or perfumed;
Oils, essential, of cloves;
Pickles preserved in vinegar;
Pickles or vegetables preserved in salt;
Refined camphor;
Smalts;
Turpentine;
Verdigris;
Yarn cable;
Glass of all sorts. § 4.

Goods having paid Duties imposed by former Acts to be intitled to Drawbacks. — The amount of drawbacks granted, allowed, and made payable upon goods, wares, and merchandize exported from or used or consumed in Great Britain or Ireland, under or by virtue of any act or acts in force in Great Britain or Ireland, on or immediately before the passing of this act, shall remain and continue payable with respect to such goods, wares, and merchandize as, having paid the duties imposed upon the importation

* It must, however, be carefully borne in mind that this table does not fully represent the customs duties as they existed in 1787 and 1819. It exhibits those duties only which were charged at the epochs in question on the articles now (1 Jan. 1846) subject to customs duties; whereas the tariff embraced in 1787 and 1819 from 300 to 400 or more articles not included in the present tariff.

thereof by any such act or acts, shall, from and after the passing of this act, be exported from or be so used or consumed in Great Britain or Ireland respectively. — § 5.

Goods in Warehouse to be liable to the Duties imposed by this Act. — All goods whatsoever which shall have been warehoused without payment of duty upon the first importation thereof, and which shall be in the warehouse at the commencement of the duties imposed by this act, shall be deemed and taken to be liable to such duties. — § 6.

Clause 7. enacts that duties and drawbacks shall be under the management of the commissioners of customs.

Additional Duties to be levied on Foreign Merchandize, &c. — It shall be lawful for H. M., by and with the advice of her privy council, by order in council, from time to time to order and direct that there shall be levied and collected any additional duty, not exceeding one fifth of the amount of any existing duty, upon all or any goods, wares, or merchandize, the growth, produce, or manufacture of any country which shall levy higher or other duties upon any article the growth, produce, or manufacture of any of H. M.'s dominions than upon the like article the growth, produce, or manufacture of any other foreign country, and in like manner to impose such additional duties upon all or any goods when imported in the ships of any country which shall levy higher or other duties upon any goods when imported in British ships than when imported in the national ships of such country, or which shall levy higher or other tonnage or port or other duties upon British ships than upon such national ships, or which shall not place the commerce or navigation of this kingdom upon the footing of the most favoured nation in the ports of such country, and either to prohibit the importation of any manufactured article the produce of such country in the event of the export of the raw material of which such article is wholly or in part made being prohibited from such country to the British dominions, or to impose an additional duty, not exceeding one fifth as aforesaid, upon such manufactured article, and also to impose such additional duty in the event of such raw material being subject to any duty upon being exported from the said country to any of H. M.'s dominions; and all duties imposed by any such order shall be deemed to be duties imposed by this act. — § 8.

59 *G.* 3. *c.* 54. *to apply to all Foreign Powers, and to Duties on Goods as well as on Ships.* — Whereas by the act 59 Geo. 3. c. 54., intituled "An Act to carry into effect a Convention of Commerce concluded between his Majesty and the U. S. of America, and a Treaty with the Prince Regent of Portugal," divers provisions were made respecting the duties payable and the bounties and allowances to be granted upon the importation and exportation of goods, wares, and merchandize into or from the U. K. in vessels of the U. S. and in Portuguese vessels, and respecting the repayment to certain corporations, bodies politic and corporate, and sundry other persons, of the amount of the sums of money of which they would be deprived by means of the said act, and it was thereby enacted that the said act should continue in force so long as the convention therein recited between his said late majesty and the U. S. of America, and the treaty therein recited between his said late majesty and his royal highness the prince regent of Portugal, and so long as any treaty to be made with any foreign power with the similar provisions therein-before recited, should respectively continue in force: And whereas, subsequently to the enactment of the said recited act, H. M. and her royal predecessors have made and concluded with divers foreign powers treaties containing provisions similar to those recited in the said recited act, and doubts have arisen whether, according to the true construction thereof, the said act doth apply and extend to the trade and shipping of such other foreign powers, and whether the same applies to differential duties or charges on goods imported or exported in foreign ships as well as to differential duties and charges on foreign ships, and it is expedient that such doubts be removed; be it therefore enacted and declared, that from and after the ratification of any treaty heretofore made by H. M. or any of her royal predecessors subsequently to the enactment of the said act, or of any treaty which may hereafter be made by H. M., her heirs and successors, with any such foreign power, in which treaty has been or shall be contained provisions similar to those recited in the said recited act, all and every the provisions, clauses, matters, and things in the said recited act contained shall apply and extend to the trade and shipping of such foreign powers respectively as fully and effectually to all intents and purposes as to the trade and shipping of the said U. S. and of the said kingdom of Portugal, and also shall apply and extend to differential duties or charges on goods imported or exported in the ships of such foreign powers as well as to differential duties on the ships of such foreign powers. — § 9.

Recited Act not to be construed as granting Powers beyond subsisting Treaties. — The said recited act doth not extend, and shall not be construed to extend, to grant to or to confer upon the trade or shipping of the said U. S., or of the said kingdom of Portugal, or of any other foreign power, or to the subjects of such states or kingdom, or of any such foreign power as aforesaid, any other or greater advantage than such as shall have been stipulated for by and granted to the said U. S., the said kingdom of Portugal, or any such other foreign power, by the respective treaties subsisting and in force between them respectively and H. M., her heirs and successors, or her royal predecessors, but that the said act shall be so construed and applied as to give full and complete effect to such respective treaties so long as the same shall respectively remain in force, and is to provide such, and only such, indemnity as therein mentioned to such bodies politic and corporate, and other persons as are therein mentioned, for such losses as they shall respectively sustain by the execution of such respective treaties. — § 10.

Her Majesty, with Advice of Privy Council, to declare the Powers with whom Treaties are subsisting. — And for the prevention of uncertainty herein, be it enacted, that it shall and may be lawful for H. M., her heirs and successors, by any order or orders to be by her or them made, with the advice of her or their privy council, and published in the London Gazette, from time to time to declare what are the foreign powers with which any such treaty or treaties as aforesaid is or are subsisting, and this present act and the said recited act shall apply and shall be deemed from the time of the ratification of any such treaties to have been applicable to the trade and shipping of such foreign countries as shall be so mentioned in any such order or orders in council as aforesaid, so long as any such order or orders shall continue unrevoked, and no longer. — § 11.

Lords of Treasury may reduce Duties on Ships or Goods of Countries under Reciprocity. — In any case where any treaty is in force between H. M. and any foreign state, containing any stipulations that no higher duties or charges shall be levied on the vessels or produce of such foreign state, or upon goods exported or imported in the vessels of such foreign state than on British vessels or produce, or upon the like goods exported or imported in British vessels, or any direct or indirect stipulations to the like effect or for the like objects, or any of them, it shall be lawful for the Lords of the Treasury, or any two or more of them, from time to time to give directions that all duties or charges imposed by any act passed after the 10th day of July, 1842, upon the vessels of such foreign state entering or leaving any port of H. M.'s dominions, or upon articles of the growth, produce, or manufacture of the dominions of such foreign state, or upon any articles imported into the U. K. in vessels of such foreign state, or upon any articles (or any particular classes of articles) exported from the U. K. (or exported from the U. K. to any particular place or places), shall be reduced to the same rates as are in the like cases imposed upon British vessels, or upon the like articles of British growth, produce, or manufacture, or upon the like articles imported into or exported from the U. K. in British vessels, or to give so much of the said directions as the case may require. — § 12.

Manufactures of Gibraltar, &c. — All manufactures of Gibraltar, Malta, and Heligoland, made of materials of foreign produce liable to duty upon importation into the U. K. upon which no such duty has been paid, or upon which drawback of such duty has been allowed in the U. K., shall, for the purposes of duty, be deemed and taken to be the produce of and imported from a foreign country. — § 13.

Certain Produce of the State of Maine to be treated as the Produce of New Brunswick. — Whereas a treaty has been concluded between H. M. and the U. S. of America, dated the 9th of August, 1842,

whereby it is stipulated that all the produce of the forest in logs, lumber, timber, timber boards, staves, or shingles, or of agriculture, not being manufactured, grown on any of those parts of the state of Maine watered by the river St. John or by its tributaries, of which fact reasonable evidence shall, if required, be produced, shall have free access into and through the said river and its tributaries, having their source within the state of Maine to and from the seaport at the mouth of the river St. John, and to and round the falls of the said river, either by boats, rafts, or other conveyance, and that when within the province of New Brunswick the said produce shall be dealt with as if it were the produce of the said province: and whereas it is the intention of the high contracting parties to the said treaty that the aforesaid produce should be dealt with as if it were the produce of the province of New Brunswick; be it therefore enacted, that the produce in the said recited treaty and herein-before described shall, so far as regards all laws relating to duties, navigation, and customs in force in the U. K., or in any of H. M.'s dominions, be deemed and taken to be and be dealt with as the produce of the province of New Brunswick: provided nevertheless, that in all cases in which declarations and certificates of production or origin, and certificates of clearance, would be required in respect of such produce if it were the produce of New Brunswick, similar declarations and certificates shall be required in respect of such produce, and shall state the same to be the produce of those parts of the state of Maine which are entered by the river St. John or by its tributaries.—§ 14.

Drawback on the Exportation of Foreign Rice or Paddy.—Upon the exportation from the U. K. of any foreign rice or paddy which shall have been cleaned therein, and which shall have paid the duties payable on the importation thereof, there shall be allowed and paid for every hundred weight thereof a drawback equal in amount to the duty paid on every 4 bushels of the rough rice or paddy from which the same shall have been cleaned.—§ 15.

Conditions on which such Drawback is to be paid.—Such drawback upon rice so exported shall be paid and allowed only upon such clean rice as shall be deposited for the purpose of exportation, within 1 calendar month from the day on which the duty thereon had been paid, in some warehouse in which rice may be warehoused on importation without payment of duty, and shall there remain secured until duly shipped to be exported from such warehouse: provided also, that the exporter of such rice shall make declaration before the collector or comptroller that the rice so warehoused for exportation was cleaned from the rough rice or paddy upon which the duties had been so paid.—§ 16.

Warehousing of Goods.—It shall be lawful for the importer of any goods subject to any duties of customs to warehouse such goods upon the first entry thereof, under the laws in force for the warehousing of goods, without payment of duty upon such first entry, and that all goods which shall have been so warehoused before the commencement of any such duties, and shall remain so warehoused after the commencement of the same, shall become liable to such duties in lieu of all former duties.—§ 17.

Cape of Good Hope deemed to be within Limits of Charter; Mauritius as West Indies.—For the purposes of this act the Cape of Good Hope, and the territories and dependencies thereof, shall be deemed to be within the limits of the E. I. company's charter, and the island of Mauritius shall be deemed to be one of H. M.'s sugar colonies, and placed upon the same footing in all respects as H. M.'s islands in the West Indies.—§ 18.

Produce of Limits of Charter imported from Malta or Gibraltar.—All goods the produce of places within the limits of the E. I. company's charter having been imported into Malta or Gibraltar from those places in British ships shall, upon subsequent importation into the U.K. direct from Malta or Gibraltar, be liable to the same duties as the like goods would respectively be liable to if imported direct from some place within the limits of the said charter.—§ 19.

Clause 20. enacts that a separate account is to be kept of the amount of the hereditary customs' revenue of the crown; and clause 21. enacts that nothing in this act shall affect the hereditary revenue of the crown in Scotland.

Duties to be paid into the Exchequer, and carried to the Consolidated Fund.—All the monies arising by the duties imposed by this act (the necessary charges of raising and accounting for the same excepted) shall from time to time be paid into the receipt of H. M.'s exchequer in Great Britain, and shall be carried to and made part of the consolidated fund of the U. K. of Great Britain and Ireland, except only as by this act is specially provided, and shall be appropriated in like manner and to the same services as the duties by this act repealed would have been if this act had not been passed.—§ 22.

Duties due before the passing of this Act, but levied after, to be deemed Duties under this Act, and appropriated as such.—All monies arising from any duties of customs, or any arrears thereof, shall be raised, levied, collected, paid, or received from and after the passing of this act, for or on account of any goods, wares, or merchandize whatever, imported or brought into the U. K. of Great Britain and Ireland, or exported from the said U. K., although the amount of the said duties may have been computed and ascertained as such duties have been computed and ascertained before the passing of this act, and although the goods, wares, or merchandize whereon any such duties of customs may have been charged or may be charged may have been imported into or exported from the U. K. before the passing of this act, and although any duties of customs due and payable, or charged or chargeable thereon, may have been secured by bond or otherwise on or before the passing of this act; and all such monies shall from and after the passing of this act be appropriated and applied in like manner and to the same purposes, as the duties of customs by this act granted are directed to be appropriated and applied, except as is in this act provided, any act or acts of parliament, law, usage, or custom, to the contrary notwithstanding; and all the monies arising by any of the revenues of customs hereafter to be paid or allowed, either upon bond or otherwise, either by way of drawback, bounty, certificate, premium, or allowance, or by any other legal document whatever, from and after the passing of this act, although the amount of the same shall have been computed and ascertained in like manner in which they have heretofore been usually computed and ascertained, or shall have become due before the passing of this act, shall and may be paid or allowed in like manner by the proper officer or officers of the customs out of any monies in their hands arising from the duties of customs respectively.—§ 23.

Table (A) exhibiting the Duties payable on the 1st of January, 1846, on Goods, Wares, and Merchandise imported into the U. Kingdom, from Foreign Parts; and those payable on the same Articles in 1819 and 1787.

N. B. — It is enacted by the above Act, 8 & 9 Victoria, cap. 90. s. 4., that, in addition to the duties on imports in the following table, a farther duty of 4*d.* per gallon shall be charged on all spirits and strong waters imported into the U. Kingdom, and a farther duty of 5 per cent. on the amount of the duties on the other articles, with the exception of corn and certain articles mentioned in the said § of the act. Sugar (which we have included in this table) is also exempted from the additional 5 per cent.

Articles.	Rates of Duty On 1st Jan. 1846. Of or from Foreign Countries.	Rates of Duty On 1st Jan. 1846. Of and from British Possessions.	Rates of Duty in 1819.	Rates of Duty in 1787.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.				
Agates or cornelians, set, for every 100*l.* value -	15 0 0	15 0 0	60 0 0	27 10 0
Ale and beer, of all sorts, per barrel -	2 0 0	2 0 0	0 13 0	0 5 8
Almonds, not Jordan, nor bitter, per cwt. -	0 10 0	0 10 0	2 7 6	1 3 2
Jordan, per cwt. - - -	1 5 0	1 5 0	4 15 0	2 6 3
paste of, for every 100*l.* value - -	20 0 0	20 0 0	60 0 0	27 10 0
Amber, manufactures of, not enumerated, for every 100*l.* value - - -	15 0 0	15 0 0	60 0 0	27 10 0
Anchovies, per lb. - - -	0 0 2	Free.	0 1 0	0 0 1½
Animals (living), viz.				
asses, each - - - -	0 2 6	0 1 3	3 6 6	27 10 0 per cent.
goats, each - - - -	0 1 0	0 0 6	}	
kids, each - - - -	0 1 0	0 0 6	}	
oxen and bulls, each - - -	1 0 0	0 10 0	} Prohibited.	
cows, each - - - -	0 15 0	0 7 6	}	
calves, each - - - -	0 10 0	0 5 0	}	
horses, mares, geldings, colts, foals, each -	1 0 0	0 10 0	6 13 0	2 4 0
mules, each - - - -	0 2 6	0 1 3	5 0 0	27 10 0 per cent.
sheep, each - - - -	0 3 0	0 1 6	}	
lambs, each - - - -	0 2 0	0 1 0	} Prohibited.	
swine and hogs, each - - -	0 5 0	0 2 6	}	
pigs (sucking), each - - -	0 2 0	0 1 0	}	
Apples, raw, per bushel - - -	0 0 6	0 0 2	0 4 0	0 2 4
dried, per bushel - - -	0 2 0	0 2 0	0 7 0	0 3 0
Aquafortis, per cwt. - - -	0 5 0	0 5 0	0 14 3	0 4 8
Arrowroot, per cwt. - - -	0 5 0	0 1 0	0 0 2 per lb.	27 10 0 per cent.
B.				
Bacon, per cwt. - - - -	0 14 0	0 3 6	2 16 0	2 7 0
Bandstring twist, the dozen knots, each knot containing 32 yards - - -	0 5 0	0 2 6	0 5 0	0 2 3
Barley, pearled, per cwt. - - -	0 5 0	0 2 6	0 17 6	0 8 10
Baskets, for every 100*l.* value - -	10 0 0	10 0 0	50 0 0	27 10 0
Bast ropes, twines, and strands, per cwt. -	0 5 0	0 2 6	0 10 0	0 1 10
Beads, viz.—				
arango, for every 100*l.* value - -	15 0 0	15 0 0	31 5 0	31 13 4
coral, for every 100*l.* value - -	15 0 0	15 0 0	0 15 10 per lb.	0 4 5
crystal, per 1000 - - -	0 5 0	0 5 0	per lb.	
jet, for every 100*l.* value - - -	15 0 0	15 0 0	0 3 2 per lb.	0 1 5
not otherwise enumerated or described, for every 100*l.* value - - -	15 0 0	15 0 0	50 0 0	27 10 0 per cent.
Beef, salted (not being corned beef), the cwt. -	0 8 0	0 2 0	} Prohibited.	Prohibited.
fresh, or slightly salted, the cwt. - -	0 8 0	0 2 0	}	
Beer or mum, the barrel - - -	2 0 0	2 0 0	1 1 2	0 5 8
Spruce, the barrel - - -	1 0 0	1 0 0	1 6 0	0 11 0
Blacking, per cwt. - - -	1 0 0	1 0 0	3 12 0	0 17 8
Books, viz.—				
being of editions printed prior to the year 1801, bound or unbound, per cwt. - -	1 0 0	1 0 0	6 10 0 bound.	0 19 3 bound.
being of editions printed in or since the year 1801, bound or unbound, per cwt. -	5 0 0	5 0 0	5 0 0 unbound.	0 8 10 unbound.
being of editions in the foreign living languages, printed in or since the year 1801, bound and unbound, per cwt. - - -	2 10 0	2 10 0		
Bottles of earth and stone, empty, per dozen -	0 0 2	0 0 2	0 3 2	0 1 2
Boxes of all sorts, excepting those made wholly or partly of glass, on which the proper glass duty will be levied, for every 100*l.* value - -	10 0 0	5 0 0	50 0 0	27 10 0
Brass, manufactures of, for every 100*l.* value -	15 0 0	15 0 0	50 0 0	Prohibited.
powder of, per lb. - - -	0 0 6	0 0 6	0 5 6	0 2 8
Bricks or clinkers (Dutch), per 1000 - -	0 10 0	0 5 0	1 2 6	0 7 2
other sorts, per 1000 - - -	0 15 0	0 7 6		
Brocade of gold or silver, for every 100*l.* value -	20 0 0	20 0 0	Prohibited.	Prohibited.
Bronze, all works of art, - - -	Free.	Free.	50 0 0 per cent.	27 10 0 per cent.
other manufactures of, for every 100*l.* value -	15 0 0	15 0 0		
powder, for every 100*l.* value - -	15 0 0	15 0 0	50 0 0 per cent.	27 10 0 per cent.
Butter, per cwt. - - - -	1 0 0	0 5 0	1 0 0	0 2 6
Buttons (metal), for every 100*l.* value -	15 0 0	15 0 0	Prohibited.	Prohibited.
C.				
Cables (not being iron cables), tarred or untarred, per cwt, - - - -	0 6 0	0 3 0	1 1 6	0 8 6
not being iron cables, in actual use of a British ship, and being fit and necessary for such ship, and not or until otherwise disposed of -	Free.	Free.	1 1 6	0 8 6
if and when otherwise disposed of, for every 100*l.* value - - -	10 0 0	5 0 0	1 1 6	0 8 6
old, and taken from foreign ships, provided the same be rendered unserviceable by reduction into lengths not exceeding three fathoms, for every 100*l.* value - - -	10 0 0			
Camphor, refined, per cwt. - - -	0 5 0	0 5 0	14 0 0 per cwt.	3 14 8 per cwt.
Candles, viz. —				
spermaceti, per lb. - - -	0 0 6	0 0 6	0 2 6	0 1 4
stearine, per lb. - - -	0 0 2½	0 0 2½		
tallow, per cwt. - - -	0 10 0	0 10 0	3 3 4	1 12 8
wax, per lb. - - -	0 0 4	0 0 4	0 2 6	0 1 8
Canes, viz. —				
walking canes or sticks mounted, painted or otherwise ornamented, for every 100*l.* -	20 0 0	20 0 0	50 0 0	1 18 6 per 1000.
Canes or sticks, unenumerated - -	Free.	Free.	4 0 0 per 1000.	1 18 6
Cantharides, per lb. - - -	0 0 3	0 0 3	0 3 6	0 1 0
Capers, including the pickle, per lb. - -	0 0 6	0 0 3	0 1 0	0 0 2
Cards, viz. —				
Playing cards, the dozen packs, - -	4 0 0	4 0 0	4 0 0	Prohibited.
Carmine, per oz. - - -	0 0 6	0 0 6	0 4 0	27 10 0 per cent.

Articles.	Rates of Duty on 1st Jan. 1846. Of or from Foreign Countries.	Rates of Duty on 1st Jan. 1846. Of and from British Possessions.	Rates of Duty in 1819.	Rates of Duty in 1787.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Carriages of all sorts, for every 100*l.* value -	20 0 0	20 0 0	50 0 0	27 10 0 per cent.
Casks (empty), for every 100*l.* value - -	25 0 0	25 0 0	50 0 0	0 8 3 per ton.
Cassava powder, per cwt. - - -	0 5 0	0 1 0		
Cassia, viz. —				
lignea, per lb. - - -	0 0 3	0 0 1	0 2 4 per lb.	0 0 4
Casts of busts, statues, or figures, per cwt. -	0 2 6	0 2 6	0 2 6	27 10 0 per cent.
Catlings, per gross, containing 12 dozen knots -	0 3 0	0 3 0	0 6 4	0 2 6
Caviare, per cwt. - - -	0 5 0	0 5 0	0 12 0	0 4 5
Chalk, viz. —				
prepared or manufactured, and not otherwise enumerated, for every 100*l.* value -	10 0 0	5 0 0	40 0 0	27 10 0
Cheese, per cwt. - - -	0 10 6	0 2 6	0 10 6	0 1 6
Cherries, raw, for every 100*l.* value - -	5 0 0	5 0 0	0 18 8 per cwt.	0 4 5
dried, per lb. - - -	0 0 6	0 0 6	0 0 8	0 4 5
Chicory, or any other vegetable matter applicable to the uses of chicory or coffee, viz. — -				
roasted or ground, per lb. - -	0 0 6	0 0 6	20 0 0 per cent.	27 10 0 per cent.
raw or kiln dried - - -	1 0 0	1 0 0		
China or porcelain ware, plain, for every 100*l.* value - - - -	15 0 0	15 0 0	} 75 0 0	47 10 0
painted, gilt ornamented, for every 100*l.* value	20 0 0	20 0 0		
Cider, per tun - - - -	10 10 0	10 10 0	14 5 0	7 7 10½
Cinnamon, per lb. - - -	0 0 6	0 0 3	0 3 6 per lb.	0 4 5
Citron, preserved with salt, for every 100*l.* value -	10 0 0	10 0 0	20 0 0	27 10 0
Clocks, for every 100*l.* value - -	20 0 0	20 0 0	50 0 0	27 10 0
or watches of any metal, impressed with any mark or stamp appearing to be, or to represent any legal British assay mark or stamp, or purporting, by any mark or appearance, to be of the manufacture of the United Kingdom - - - -	Prohibited.	Prohibited.	25 0 0 per cent.	50 0 0 per cent.
Cloves, per lb. - - - -	0 0 6	0 0 6	0 3 0	0 2 8
Cocoa, per lb. - - - -	0 0 2	0 0 1	Excise.	0 0 6
husks and shell, per lb. - - -	0 0 1	0 0 0½	} Prohibited.	Prohibited.
paste, or chocolate, per lb. - -	0 0 6	0 0 2		
Coculus Indicus, per cwt. - - -	0 7 6	0 7 6	0 2 6	0 0 5
Coffee, per lb. - - - -	0 0 6	0 0 4	0 2 6 excise.	0 0 4
Coir rope, twine, and strands, per cwt. -	0 2 6	0 1 3	1 1 6	0 8 6
Comfits, dry, per lb. - - -	0 0 6	0 0 3	0 2 6	0 0 6
Confectionery, per lb. - - -	0 0 6	0 0 6		
Copper, ore of, viz. —				
containing not more than 15 parts of copper in 100 parts of ore, per ton of metal -	3 0 0	1 0 0	} 1 1 0 per cwt.	0 0 9 per cwt.
containing not more than 20 parts of copper in 100 parts of ore, per ton of metal - -	4 10 0	1 0 0		
containing more than 20 parts of copper in 100 parts of ore, per ton of metal - -	6 0 0	1 0 0		
old, fit only to be re-manufactured, per cwt. -	0 7 6	0 3 6	1 9 2	27 10 0 per cent.
unwrought, viz. in bricks or pigs, rose copper, and all cast copper, per cwt. - -	0 8 9	0 4 0	2 14 2	0 10 6
in part wrought, viz. bars, rods, or ingots, hammered or raised, per cwt. - -	0 10 0	0 5 0	3 15 6	2 2 0
in plates and copper coin, per cwt. - -	0 10 0	0 5 0	3 0 0	0 16 0
manufactures of copper, not otherwise enumerated or described, and copper plates engraved, for every 100*l.* value - - -	15 0 0	15 0 0	50 0 0	Prohibited.
copper, or brass wire, for every 100*l.* value -	12 10 0	12 10 0	5 14 0 per cwt.	2 12 3
Cordage, tarred or untarred (standing or running rigging in use excepted), per cwt. - -	0 6 0	0 3 0	1 1 6	0 8 6
in actual use of a British ship, and being fit and necessary for such ship, and not or until otherwise disposed of - - -	Free.	Free.	1 1 6 per cwt.	0 8 6
if and when otherwise disposed of, for every 100*l.* value - - -	5 0 0	2 10 0	1 1 6 per cwt.	0 8 6
Corks, ready made, per lb. - - -	0 0 8	0 0 8	0 7 0	0 0 6 per gross.
squared for rounding, per cwt. - -	0 16 0	0 16 0		
fishermen's, per cwt. - - -	0 2 0	0 2 0		
Corn, viz.—				

	Rates of Duty in 1846. From Foreign Countries.	Rates of Duty in 1846. From British Possessions (except Canada).		Per Cwt.	Per Barrel of 196 lbs.	Per Cwt.	Per Barrel of 196 lbs.
	£ s. d.	£ s. d.		s. d.	s. d.	s. d.	s. d.
Wheat.—Whenever the average price of wheat shall be			*Wheaten Flour or Meal,* —under 51*s.* - -	6 10½	12 0 12*		
under 51*s.* the duty shall be, per qr. - - - -	1 0 0		51*s.* and under 52*s.* -	6 6⅜	11 5 5		
51*s.* and under 52*s.* - -	0 19 0		52*s.* — 53*s.* -	6 2¼	10 9 30		
52*s.* — 53*s.* - -	0 18 0		53*s.* — 34*s.* -	6 2¼	10 9 30		
53*s.* — 54*s.* - -	0 18 0		54*s.* — 55*s.* -	6 2¼	10 9 30	1 8⅜	3 0 3
54*s.* — 55*s.* - -	0 18 0	0 5 0	55*s.* — 56*s.* -	5 10⅜	10 2 23	1 4½	2 4 28
55*s.* — 56*s.* - -	0 17 0	0 4 0	56*s.* — 57*s.* -	5 6	9 7 16	1 0⅜	1 9 21
56*s.* — 57*s.* - -	0 16 0	0 3 0	57*s.* — 58*s.* -	5 1⅞	9 0 9	0 8¼	1 2 14
57*s.* — 58*s.* - -	0 15 0	0 2 0	58*s.* — 59*s.* -	4 9¾	8 5 2	0 4⅛	0 7 7
58*s.* — 59*s.* - -	0 14 0	0 1 0	59*s.* — 60*s.* -	4 5⅝	7 9 27	0 4⅛	0 7 7
59*s.* — 60*s.* - -	0 13 0	0 1 0	60*s.* — 61*s.* -	4 1⅜	7 2 20	0 4⅛	0 7 7
60*s.* — 61*s.* - -	0 12 0	0 1 0	61*s.* — 62*s.* -	3 9⅜	6 7 13	0 4⅛	0 7 7
61*s.* — 62*s.* - -	0 11 0	0 1 0	62*s.* — 63*s.* -	3 5¼	6 0 6	0 4⅛	0 7 7
62*s.* — 63*s.* - -	0 10 0	0 1 0	63*s.* — 64*s.* -	3 1⅛	5 4 31	0 4⅛	0 7 7
63*s.* — 64*s.* - -	0 9 0	0 1 0	64*s.* — 65*s.* -	2 9	4 9 24	0 4⅛	0 7 7
64*s.* — 65*s.* - -	0 8 0	0 1 0	65*s.* — 66*s.* -	2 4⅞	4 2 17	0 4⅛	0 7 7
65*s.* — 66*s.* - -	0 7 0	0 1 0	66*s.* — 67*s.* -	2 0⅝	3 7 10	0 4⅛	0 7 7
66*s.* — 67*s.* - -	0 6 0	0 1 0	67*s.* — 68*s.* -	2 0⅝	3 7 10	0 4⅛	0 7 7
67*s.* — 68*s.* - -	0 6 0	0 1 0	68*s.* — 69*s.* -	2 0¾	3 7 10	0 4⅛	0 7 7
68*s.* — 69*s.* - -	0 6 0	0 1 0	69*s.* — 70*s.* -	1 8⅞	3 0 3	0 4⅛	0 7 7
69*s.* — 70*s.* - -	0 5 0	0 1 0	70*s* — 71*s.* -	1 4½	2 4 28	0 4⅛	0 7 7
70*s.* — 71*s.* - -	0 4 0	0 1 0	71*s.* — 72*s.* -	1 0⅛	1 9 21	0 4⅛	0 7 7
71*s.* — 72*s.* - -	0 3 0	0 1 0	72*s.* — 73*s.* -	0 8¼	1 2 14	0 4⅛	0 7 7
72*s.* — 73*s.* - -	0 2 0	0 1 0	73*s.* and upwards -	0 4⅛	0 7 7	0 4⅛	0 7 7
73*s.* and upwards - -	0 1 0	0 1 0					

* The fractions under Barrel of Flour are so many 32 parts of a penny, and under Oatmeal so many 121 parts of a penny.

	Rates of Duty in 1846.	
	From Foreign Countries.	From British Possessions (Canada excepted).
	£ s. d.	£ s. d.
Oatmeal. — Whenever the average price of oatmeal shall be under 19*s.* the duty shall be, per cwt. - - -	0 4 11 29	
19*s.* and under 20*s.* - -	0 4 3 101	
20*s.* — 21*s.* - -	0 3 8 52	
21*s.* — 22*s.* - -	0 3 8 52	0 1 2 98
22*s.* — 23*s.* - -	0 3 8 52	0 0 11 13
23*s.* — 24*s.* - -	0 3 1 3	0 0 3 85
24*s.* — 25*s.* - -	0 2 5 75	0 0 3 85
25*s.* — 26*s.* - -	0 1 10 26	0 0 3 85
26*s.* — 27*s.* - -	0 1 [illegible] 98	0 0 3 85
27*s.* and upwards - -	0 0 * 49	0 0 3 85
Wheaten Flour or Meal. — For every barrel being 196 lbs. a duty equal to the duty payable on 38½ galls. of wheat.		
Oatmeal. — For every 181½ lbs. a duty equal to the duty payable on a quarter of oats.		

The act 8 & 9 Vict. c. 91. s. 23. makes the following abatements from the duties on corn, on account of waste in the warehouse: — In respect of any wheat, barley, rye, or oats, lodged in warehouses without payment of duty on the first importation thereof, the following allowances for natural waste shall be made upon the exportation thereof, or the entry thereof for home consumption; viz.—

On all wheat, barley, and rye, except as below, which has been in warehouse 1 month and less than 3 months, there shall be allowed 1½ per cent.:

On all wheat, barley, and rye, except as below, which has been in warehouse 3 months and less than 6 months, there shall be allowed 2 per cent.:

On all wheat, barley, and rye, except as below, which has been in warehouse 6 months and less than 12 months, there shall be allowed 2½ per cent.:

And on all wheat, barley, and rye, except as below, which has been in warehouse 12 months and upwards, there shall be allowed 3 per cent.:

On oats, except as below, which have been in warehouse 1 month and less than 3 months, there shall be allowed 2½ per cent.:

On oats, except as below, which have been in warehouse 3 months and less than 6 months, there shall be allowed 3½ per cent.:

On oats, except as below, which have been in warehouse 6 months and less than 12 months, there shall be allowed 4½ per cent.:

On oats, except as below, which have been in warehouse 12 months and upwards, there shall be allowed 5 per cent.

The exception referred to above is, that only half the above allowances directed to be made on wheat, barley, and oats respectively shall be made upon Spanish wheat, barley, and oats, and upon wheat and barley kiln-dried abroad; and that no such allowance shall be made in respect of rye that has been kiln-dried; and also, that no allowance shall be made unless there be an actual deficiency in the quantity of the wheat, rye, barley, and oats originally warehoused.

N.B.—For an account of the duties on corn in former periods, see art. CORN TRADE AND CORN LAWS, *antè*, p. 391—398.

	Wheat per Quarter	Wheaten Flour.	
		Per Cwt.	Per Barrel.
	s. d.	s. d.	s. d.
Canadian wheat and wheaten flour - - - - -	1 0	0 4⅛	0 7

	Rates of Duty in 1846.	
	From Foreign Countries.	From British Possessions (except Canada).
	£ s. d.	£ s. d.
Barley, Maize, or Indian Corn, Buck-wheat, Beer or Bigg. — Whenever the average price of barley, maize, or Indian corn, buck-wheat, beer or bigg, shall be under 26*s.* the duty shall be, per qr. -	0 11 0	
26*s.* and under 27*s.* - -	0 10 0	
27*s.* — 28*s.* - -	0 9 0	0 2 6
28*s.* — 29*s.* - -	0 9 0	0 2 0
29*s.* — 30*s.* - -	0 9 0	0 1 6
30*s.* — 31*s.* - -	0 8 0	0 1 0
31*s.* — 32*s.* - -	0 7 0	0 0 6
32*s.* — 33*s.* - -	0 6 0	0 0 6
33*s.* — 34*s.* - -	0 5 0	0 0 6
34*s.* — 35*s.* - -	0 4 0	0 0 6
35*s.* — 36*s.* - -	0 3 0	0 0 6
36*s.* — 37*s.* - -	0 2 0	0 0 6
37*s.* and upwards - -	0 1 0	0 0 6
Oats. — Whenever the average price of oats shall be under 19*s.* the duty shall be -	0 8 0	
19*s.* and under 20*s.* - -	0 7 0	
20*s.* — 21*s.* - -	0 6 0	
21*s.* — 22*s.* - -	0 6 0	0 2 0
22*s.* — 23*s.* - -	0 6 0	0 1 6
23*s.* — 24*s.* - -	0 5 0	0 0 6
24*s.* — 25*s.* - -	0 4 0	0 0 6
25*s.* — 26*s.* - -	0 3 0	0 0 6
26*s.* — 27*s.* - -	0 2 0	0 0 6
27*s.* and upwards - -	0 1 0	0 0 6
Rye, Peas, and Beans. — When the average price of rye, peas or beans shall be under 30*s.* the duty shall be - -	0 11 6	0 3 0
30*s.* and under 31*s.* - -	0 10 6	0 2 6
31*s.* — 32*s.* - -	0 10 6	0 2 0
32*s.* — 33*s.* - -	0 10 6	0 1 6
33*s.* — 34*s.* - -	0 9 6	0 1 0
34*s.* — 35*s.* - -	0 8 6	0 0 6
35*s.* — 36*s.* - -	0 7 6	0 0 6
36*s.* — 37*s.* - -	0 6 6	0 0 6
37*s.* — 38*s.* - -	0 5 6	0 0 6
38*s.* — 39*s.* - -	0 4 6	0 0 6
39*s.* — 40*s.* - -	0 3 6	0 0 6
40*s.* — 41*s.* - -	0 2 6	0 0 6
41*s.* — 42*s.* - -	0 1 6	0 0 6
42*s.* and upwards - -	0 1 0	0 0 6

Articles.	Rates of Duty on 1st Jan. 1846. Of or from Foreign Countries.	Rates of Duty on 1st Jan. 1846. Of and from British Possessions.	Rates of Duty in 1819.	Rates of Duty in 1787.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Cotton, manufactures of, for every 100*l.* value -	10 0 0	5 0 0	50 0 0	44 0 0
articles or manufactures of cotton, wholly or in part made up, not otherwise charged with duty, for every 100*l.* value - -	20 0 0	10 0 0	50 0 0	44 0 0
Cranberries, per gallon - - -	0 0 1	0 0 1	0 1 3	27 10 0 per cent.
Crayons, for every 100*l.* value - -	15 0 0	15 0 0	40 0 0	27 10 0
Crystal, viz. — cut, or manufactured, except beads, for every 100*l.* value - - - -	15 0 0	15 0 0	60 0 0	27 10 0
Cucumbers, viz. — preserved, for every 100*l.* value - -	10 0 0	5 0 0	20 0 0	27 10 0
Currants, per cwt. - - -	0 15 0	0 15 0	2 4 4	1 3 4
D.				
Dates, per cwt. - - - -	0 10 0	0 10 0	4 10 3	2 6 3
Dice, per pair - - - -	1 6 2	1 6 2	1 6 2	Prohibited.
E.				
Earthenware, not otherwise enumerated or described for every 100*l.* value - -	10 0 0	10 0 0	75 0 0	41 16 0
Eggs, per 120 - - - -	0 0 10	0 0 2½	0 0 10	0 0 5
Embroidery and needlework, for every 100*l.* value	20 0 0	20 0 0	Prohibited.	Prohibited.
Enamel, per lb. - - - -	0 2 0	0 2 0	0 7 2	0 3 4
Essences not otherwise described, viz. — extract of cardamoms, for every 100*l.* value -	20 0 0	20 0 0	75 0 0	27 10 0
coculus Indicus, for every 100*l.* value -	20 0 0	20 0 0	75 0 0	27 10 0
Guinea grains of Paradise, for every 100*l.* value	20 0 0	20 0 0	75 0 0	27 10 0
liquorice, for every 100*l.* value - -	20 0 0	20 0 0	75 0 0	27 10 0
nux vomica, for every 100*l.* value - -	20 0 0	20 0 0	75 0 0	27 10 0
opium, for every 100*l.* value - -	20 0 0	20 0 0	75 0 0	27 10 0
Guinea pepper, for every 100*l.* value -	20 0 0	20 0 0	75 0 0	27 10 0
Peruvian or Jesuits' bark, for every 100*l.* value	20 0 0	20 0 0	0 5 0 per lb.	27 10 0 per cent.
quassia, for every 100*l* value - -	20 0 0	20 0 0	75 0 0	27 10 0

Articles.	Rates of Duty on 1st Jan. 1846. Of or from Foreign Countries.	Rates of Duty on 1st Jan. 1846. Of and from British Possessions.	Rates of Duty in 1819.	Rates of Duty in 1787.
	£ s. d.	£. s. d.	£ s. d.	£ s. d.
radix rhataniæ, for every 100*l.* value -	20 0 0	20 0 0	0 5 0 per lb.	27 10 0
vitriol, for every 100*l.* value - -	20 0 0	20 0 0	75 0 0	27 10 0
Extract or preparation of any article, not being particularly enumerated or described, nor otherwise charged with duty, for every 100*l.* value -	20 0 0	20 0 0	50 0 0	27 10 0
or, and in lieu of the above duty, at the option of the importer, per lb. - -	0 5 0	0 5 0	Option not existing.	
Essence of spruce, for every 100*l.* value -	10 0 0	10 0 0	20 0 0	27 10 0
F.				
Feathers, ostrich, dressed, per lb. - -	1 10 0	1 10 0	2 15 6	0 8 10
not otherwise enumerated or described, viz. —				
dressed, for every 100*l.* value - -	10 0 0	10 0 0	50 0 0	27 10 0
undressed, - - - -	Free.	Free.	20 0 0 per cent.	27 10 0
paddy birds', per lb. - - -	0 1 0	0 1 0		
undressed, - - - -	Free.	Free.		
Figs, per cwt. - - - -	0 15 0	0 15 0	1 1 6	0 12 10
Fish, viz. —				
eels, the ship's lading - - -	13 0 0	- -	13 1 3	4 13 6
turbots, per cwt. - - -	0 5 0	- -	Free.	Free.
of foreign taking, imported from foreign places in other than fishing vessels, viz. —				
oysters, per bushel - - -	0 1 6	- -	0 1 6	0 0 6
salmon, per cwt. - - -	0 10 0	- -	Prohibited.	
soles, per cwt. - - -	0 5 0			
turtle, per cwt. - - -	0 5 0			
fresh, not otherwise enumerated, per cwt. -	0 1 0	- -	Prohibited.	
cured, not otherwise enumerated, per cwt. -	0 2 0	- -		
of British taking, fresh or cured - -	Free.	Free.		
Flowers, artificial, not made of silk, for every 100*l.* value - - - -	25 0 0	25 0 0	50 0 0	27 10 0
Frames for pictures, prints, or drawings, for every 100*l.* value - - - -	10 0 0	10 0 0	50 0 0	27 10 0
Fruit, viz. raw, and not otherwise enumerated, for every 100*l.* value - - -	5 0 0	5 0 0	20 0 0	27 10 0
G.				
Gauze of thread, for every 100*l.* value. -	15 0 0	7 10 0	50 0 0	27 10 0
Gelantine, per cwt. - - -	0 10 0	0 10 0	0 12 0	0 4 5
Ginger, per cwt. - - -	0 10 0	0 5 0	2 13 0	1 8 0
preserved, per lb. - - -	0 0 6	0 0 1	0 3 2	27 10 0 per cent.
Until the 10th day of October, 1846, the following duties of customs: —				
Glass, viz. —				
any kind of window glass, white or stained of one colour only, not exceeding one ninth of an inch in thickness, and shades and cylinders, per cwt. - - - -	0 14 0	0 14 0	4 18 0 per cwt.	60 0 0 per cent.
all glass exceeding one-ninth of an inch in thickness; all silvered or polished glass, of whatever thickness, however small each pane, plate, or sheet, superficial measure, viz.—				
not exceeding more than 9 square feet, per square foot - - -	0 1 0	0 1 0	0 6 0	60 0 0 per cent.
containing more than 9 square feet, and not more than 14 square feet, per square foot	0 2 0	0 2 0	0 8 0	
containing more than 14 square feet, and not more than 36 square feet, per square foot	0 2 6	0 2 6	0 9 6	
containing more than 36 square feet, per square foot - - -	0 3 0	0 3 0	0 11 0	
painted or otherwise ornamented, per superficial foot - - -	0 3 0	0 3 0		
all white flint glass bottles, not cut, engraved, or otherwise ornamented, and beads and bugles of glass, per lb. -	0 0 2	0 0 2		
wine glasses, tumblers, and all other white flint glass goods, not cut, engraved, or otherwise ornamented, per lb. -	0 0 4	0 0 4		
all flint cut glass, flint coloured glass, and fancy ornamental glass, of whatever kind, per lb. - - -	0 0 8	0 0 8		
bottles of glass covered with wicker (not being flint or cut glass), or of green or common glass, per cwt. - -	0 3 0	0 3 0		
manufactures not otherwise enumerated or described, and old broken glass fit only to be re-manufactured, per cwt. -	0 14 0	0 14 0	80 0 0 per cent.	
And from and after the 10th day of October, 1846, until the 5th day of April, 1848, there shall be charged on the said article one half of the said duties; and from and after the 5th day of April, 1848, one fourth of the said duties.				
Glue, per cwt. - - - -	0 3 0	0 3 0	0 12 0	0 4 5
clippings or waste of any kind, fit only for glue	Free.	Free	0 4 9 per cwt.	0 1 4½ per cwt.
Gold, leaves of, per 100 - -	0 3 0	0 3 0	0 3 0	0 1 2
Grains, Guinea and Paradise, per cwt. -	0 15 0	0 15 0	0 2 0 per lb.	27 10 0 per cent.
Grapes, for every 100*l.* value - -	5 0 0	5 0 0	50 0 0	27 10 0
Gunpowder, per cwt. - - -	1 0 0	1 0 0	3 0 0	1 15 3
H.				
Hair, —				
manufactures of, or goats' wool, or of hair or goats' wool and any other material, and articles of such manufacture wholly or in part made up, not particularly enumerated, or otherwise charged with duty, for every 100*l.* value - - - -	15 0 0	7 10 0	50 0 0	27 10 0
Hams of all kinds, per cwt. - - -	0 14 0	0 3 6	2 16 0	2 7 0
Harp strings or lute strings, silvered, for every 100*l.* value - - -	20 0 0	20 0 0	0 6 4 per gross.	0 2 6 per gross.
Hats or bonnets, viz.—				
of chip, per lb. - - -	0 5 0	0 5 0		
bast, cane, or horse hair hats or bonnets, each hat or bonnet not exceeding 22 inches in diameter, per dozen - - -	0 10 0	0 10 0	1 0 0	0 3 6

Articles.	Rates of Duty on 1st Jan. 1846. Of or from Foreign Countries.	Rates of Duty on 1st Jan. 1846. Of and from British Possessions.	Rates of Duty in 1819.	Rates of Duty in 1787.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
each hat or bonnet exceeding 22 inches in diameter, per dozen	0 15 0	0 15 0	2 0 0	0 7 0
straw hats or bonnets, per lb.	0 8 6	0 8 6		
felt, hair, wool, or beaver hats, each	0 2 6	0 2 6	0 10 6	Prohibited.
made of silk, silk shag laid upon felt, linen, or other material, each	0 3 6	0 3 6		
Hay, per load	0 16 0	0 8 0	1 4 0	0 11 0
Hides not tanned, tawed, curried, or in any way dressed, dry and wet	Free.	Free.	0 0 10 per hide.	0 0 9 per hide.
tawed, curried, or in any way dressed, not being varnished, japanned, or enamelled, per lb.	0 0 4	0 0 2		
if varnished, japanned, or enamelled, per lb.	0 0 6	0 0 3		
losh hides	Free.	Free.	0 1 8 per lb.	0 0 10
Muscovy or Russia hides, or pieces thereof, tanned, coloured, shaved, or otherwise dressed, per lb.	0 0 4	0 0 2	0 1 8	0 0 10
Hides or pieces thereof, raw or undressed, unenumerated	Free.	Free.	5 17 6 per cent.	Free.
tawed, curried, or in any way dressed, not otherwise enumerated, for every 100*l.* value	10 0 0	5 0 0	75 0 0	77 0 0
tails, buffalo, bull, cow, or ox	Free.	Free.		
tanned, not otherwise dressed	Free.	Free.		
Honey, per cwt.	0 10 0	0 5 0	0 15 0	0 8 10 per barrel.
Hops, per cwt.	4 10 0	4 10 0	8 11 0	5 18 10
I.				
Ink, for printers, per cwt.	0 10 0	0 10 0	1 1 0	0 8 10
Inkle, wrought, per lb.	0 1 0	0 0 6	0 5 2	0 2 5½
Iron, and steel, wrought, not otherwise enumerated, for every 100*l.* value	15 0 0	15 0 0	50 0 0	Prohibited.
Isinglass, per cwt.	0 5 0	0 5 0	2 7 6	0 0 5½
J.				
Japanned or lacquered ware, for every 100*l.* value	15 0 0	15 0 0	62 10 0	49 10 0
Jewels, emeralds, and all other precious stones, set, for every 100*l.* value	10 0 0	10 0 0	50 0 0	Free.
L.				
Lace, viz.— thread, for every 100*l.* value	12 10 0	12 10 0	40 0 0	0 17 8 per 12 yds.
made by the hand, commonly called cushion or pillow lace, whether of linen, cotton, or silken thread, per every 100*l.* value	12 10 0	12 10 0		
Lamp black, per cwt.	1 0 0	1 0 0	3 6 6	1 15 3
Latten wire, for every 100*l.* value	12 10 0	12 10 0		
Lead, pig and sheet, per ton	1 0 0	0 5 0	20 0 0 per cent.	27 10 0
manufactures of, not otherwise enumerated, for every 100*l.* value	15 0 0	15 0 0		
Leather manufactures, viz. — boots, shoes, and calashes, viz. — women's boots and calashes, per dozen pairs	0 12 0	0 12 0	Leather, 75 0 0 per cent. Of silk, prohibited.	Prohibited.
if lined or trimmed with fur or other trimming, per dozen pairs	0 15 0	0 15 0		
shoes, with cork or double soles, quilted shoes and clogs, per dozen pairs	0 10 0	0 10 0		
if trimmed or lined with fur or any other trimming, per dozen pairs	0 12 0	0 12 0		
women's shoes of silk, satin, jean, or other stuffs, kid, morocco, or other leather, per dozen pairs	0 9 0	0 9 0		
if trimmed or lined with fur or any other trimming, per dozen pairs	0 10 0	0 10 0		
girls' boots, shoes, and calashes, not exceeding 7 inches in length, to be charged with two-thirds of the above duties.				
men's boots, per dozen pairs	1 8 0	1 8 0		
men's shoes, per dozen pairs	0 14 0	0 14 0		
boys' boots and shoes, not exceeding 7 inches in length, to be charged with 2-3rds of the above duties.				
boot fronts, not exceeding 9 inches in height, per dozen pairs	0 3 6	0 3 6		
exceeding 9 inches in height, per dozen pairs	0 5 6	0 5 6		
cut into shapes, or any article made of leather, or any manufacture whereof leather is the most valuable part, not otherwise enumerated or described, for every 100*l.* value	15 0 0	15 0 0	75 0 0	Prohibited.
gloves, of leather, viz.— habit mitts, per dozen pairs	0 2 4	0 2 4	Prohibited.	Prohibited.
habit gloves, per dozen pairs	0 3 6	0 3 6		
men's gloves, per dozen pairs	0 3 6	0 3 6		
women's gloves or mitts, per dozen pairs	0 4 6	0 4 6		
Linen, or linen and cotton, viz.— cambrics and lawns, commonly called French lawns, the piece not exceeding 8 yards in length, and not exceeding 7-8ths of a yard in breadth, and so in proportion for any greater or less quantity				
plain, per piece	0 5 0	0 5 0	0 11 6	0 5 0
bordered handkerchiefs, per piece	0 5 0	0 5 0		
lawns of any sort, not French, for every 100*l.* value	15 0 0	15 0 0		
damasks, per square yard	0 0 10	0 0 10		
damask diaper, per square yard	0 0 5	0 0 5		
plain linens and diaper, not otherwise enumerated or described, and whether chequered or striped with dyed yarn or not, for every 100*l.* value	15 0 0	15 0 0		
sails, for every 100*l.* value	15 0 0	15 0 0	104 9 2	45 0 0
in actual use of a British ship, and fit and necessary for such ship, and not otherwise disposed of	Free.	Free.		
sails, if, and when otherwise disposed of, for every 100*l.* value	15 0 0	15 0 0	104 9 2	45 0 0
manufactures of linen, or of linen mixed with cotton or with wool, not particularly enumer-				

Articles.	Rates of Duty on 1st Jan. 1846. Of or from Foreign Countries.	Rates of Duty on 1st Jan. 1846. Of and from British Possessions.	Rates of Duty in 1819.	Rates of Duty in 1 87.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
ated or otherwise charged with duty, for every 100*l.* value - - -	15 0 0	15 0 0	50 0 0	44 0 0
Liquorice roots, per cwt. - - -	1 0 0	0 10 0	3 3 4	1 8 10
paste, per cwt. - - -	1 0 0	0 10 0	3 15 0	1 8 0
juice, per cwt. - - -	1 7 6	0 10 0	3 15 0	1 8 0
powder - - - -	1 15 0	0 15 0	5 10 0	2 12 1
M.				
Macaroni and vermicelli, per lb. - -	0 0 1	0 0 1	0 0 8	0 0 2
Mace, per lb. - - - -	0 2 6	0 2 6	0 4 6	0 4 6
Magna græcia ware, for every 100*l.* value -	5 0 0	5 0 0	75 0 0 per cent.	27 10 0
Manuscripts, per lb. - - -	0 0 2	0 0 2		
bound, per cwt. - - -	- -	- -	6 10 0	0 19 3 per cwt.
unbound, per cwt. - - -	- -	- -	5 0 0	0 8 10 per cwt.
Maps or charts, or parts thereof, plain or coloured, each - - - -	0 0 1	0 0 1	0 2 0	0 0 6
Marmalade, per lb. - - -	0 0 6	0 0 1	1 3 0	0 0 3
Mats and matting, for every 100*l.* value -	5 0 0	2 10 0	50 0 0	27 10 0
Mattresses, for every 100*l.* value - -	10 0 0	10 0 0	50 0 0	27 10 0
Mead, per gallon - - -	0 5 6	0 5 6	0 0 7	0 0 2
Meat, salted or fresh, not otherwise described, per cwt. - - - -	0 8 0	0 2 0		
Medals of gold or silver - - -	Free.	Free.		27 10 0
of any sort for every 100*l.* value -	5 0 0	5 0 0	20 0 0	
Medlars, per bushel - - -	0 1 0	0 0 6	0 5 0	0 2 4
Mercury, prepared, for every 100*l.* value -	10 0 0	10 0 0	50 0 0	27 10 0
Metal, viz. —				
bell - - -	Free.	Free.	1 0 0 per cwt.	1 11 1 per cwt.
leaf, (except leaf gold,) the packet containing 250 leaves - - - -	0 0 1	0 0 1	0 0 8	0 0 2
Mill boards, per cwt. - - -	1 10 0	1 10 0	3 8 2	0 10 0
Morphia and its salts, per lb. - -	0 5 0	0 5 0		
Musical instruments, for every 100*l.* value -	15 0 0	15 0 0	50 0 0 per cent.	27 10 0
Mustard flour, per cwt. - - -	0 12 0	0 12 0		
N.				
Nutmegs, per lb. - - -	0 3 6	0 2 6	0 3 6	0 2 0
wild, in the shell, per lb. -	0 0 3	0 0 3		
Nuts, viz. —				
small nuts, per bushel - -	0 2 0	0 2 0	0 4 0	0 0 9
walnuts, per bushel - -	0 2 0	0 2 0	0 4 0	0 0 9
nuts and kernels, unenumerated -	Free.	Free.	20 0 0 per cent.	27 10 0
Nux vomica, per cwt. - -	0 5 0	0 5 0	0 2 6 per lb.	0 0 1½ per lb.
O.				
Oil of almonds, per lb. - - -	0 0 2	0 0 2	0 0 10	0 0 3
bays, per lb. - - - -	0 0 2	0 0 2	0 0 3	0 8 9 per cwt.
chemical, essential, or perfumed, per lb. -	0 1 0	0 1 0		
of cloves, per lb. - - -	0 3 0	0 3 0	1 12 0	0 0 7½
train and blubber, the produce of fish or creatures living in the sea, of foreign fishing, per tun - - - -	6 0 0	- -	39 18 0	21 15 7
train oil or blubber of foreign fishing, from and after 1st January, 1847 - -	Free.	Free.		
spermaceti of foreign fishing, per tun -	15 0 0			
from and after 1st January, 1849 - -	Free.	Free.		
walnut - - - -	Free.	Free.	0 0 6 per lb.	27 10 0 per cent.
or spirit of turpentine, per cwt. - -	0 5 0	0 2 6	0 0 8 per lb.	0 0 1¼ per lb.
not particularly enumerated or described, nor otherwise charged with duty - -	Free.	Free.	50 0 0 per cent.	27 10 0
Olives, per gallon - -	0 2 0	0 2 0	0 3 0	0 0 8
Onions, per bushel - - -	0 0 6	0 0 3	0 3 0	0 0 3
Opium, per lb. - - - -	0 1 0	0 1 0	0 9 0	0 1 6
Orange flower water, per lb. - -	0 0 1	0 0 1	0 3 9 per gallon.	0 1 2¼ per gallon
Oranges and lemons, viz. —				
in chests and boxes not exceeding 5,000 cubic inches, per box - - -	0 2 6	0 2 6	1 5 0 per 1,000 oranges and lemons.	0 4 5 per 1,000 oranges and lemons.
over 5,000 cubic inches, and not exceeding 7,300, per box - - -	0 3 9	0 3 9		
over 7,300 cubic inches, and not exeeeding 14,000, per box - - -	0 7 6	0 7 6		
for every 1,000 cubic inches exceeding 14,000 -	0 0 7½	0 0 7½		
loose, per 1,000 - - -	0 15 0	0 15 0	1 5 0	0 4 5
entered at value, at the option of the importer, for every 100*l.* value - - -	75 0 0	75 0 0	No option.	No option.
peel - - - -	Free.	Free.	0 0 6 per lb.	27 10 0 per cent.
Orsedew, per cwt. - - -	0 10 0	0 10 0	0 1 3 per lb.	0 0 6 per lb.
P.				
Painters' colours, unenumerated.				
unmanufactured - - -	Free.	Free.	50 0 0 per cent.	0 0 2 per lb.
manufactured, for every 100*l.* value -	10 0 0	10 0 0		
manufactures of Palmetto thatch, for every 100*l.* value - - - -	- -	5 0 0		
Paper, viz. —				
brown, made of old rope or cordage only without separating or extracting the pitch or tar therefrom, and without any mixture of other materials therewith, per lb. - -	0 0 3	0 0 3	0 0 10	0 2 11 per bundle.
printed, painted, or stained paper, or paper hangings, or flock paper, per square yard -	0 1 0	0 1 0	0 1 7	75 0 0 per cent.
waste, unless printed on in the English language, or paper of any other sort not particularly enumerated or described, nor otherwise charged with duty, per lb. - -	0 0 4½	0 0 4½	0 1 7	
printed on in the English language -	Prohibited.	Prohibited.		
Parchment, per dozen sheets - -	0 6 0	0 6 0	0 10 0	0 4 9
Pasteboards, per cwt. - - -	1 10 0	1 10 0	3 8 2	0 10 0
Pears, raw, per bushel - - -	0 0 6	0 0 3	0 7 6	0 1 5
dried, per bushel - - -	0 2 0	0 2 0	0 10 0	0 0 9
Pencils, for every 100*l.* value - -	15 0 0	15 0 0	50 0 0	27 10 0
of slate, for every 100*l.* value - -	15 0 0	15 0 0	50 0 0	27 10 0
Pens, for every 100*l.* value - - -	15 0 0	15 0 0	50 0 0	27 10 0
Pepper of all sorts, per lb. - - -	0 0 6	0 0 6	-	0 0 3
Percussion caps, per 1,000 - - -	0 0 4	0 0 4		
Perfumery, not otherwise charged, for every 100*l.* value - - - -	20 0 0	20 0 0	50 0 0	27 10 0
Perry, per tun - - - -	10 10 0	10 10 0	20 9 2	10 1 7

Articles.	Rates of Duty on 1st Jan. 1846. Of or from Foreign Countries.	Rates of Duty on 1st Jan. 1846. Of and from British Possessions.	Rates of Duty in 1819.	Rates of Duty in 1787.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Pewter, manufactures of, for every 100*l.* value -	15 0 0	15 0 0	50 0 0	27 10 0
Phosphorus, for every 100*l.* value -	10 0 0	10 0 0		
Pickles, preserved in vinegar, per gallon -	0 0 4	0 0 4	0 6 0	0 0 10¾
or vegetables preserved in salt, for every 100*l.* value - - -	5 0 0	5 0 0		
Pictures, each - - -	0 1 0	0 1 0		
and further, per square foot -	0 1 0	0 1 0		
above 200 square feet, each -	10 0 0	10 0 0	10 4 0	3 11 6
Pimento, per cwt. - -	0 5 0	0 5 0	0 1 3 per lb.	0 0 6 per lb.
Plantains, per cwt. - -	0 0 2	0 0 2		
Plate of gold, for every 100*l.* value -	10 0 0 together with the stamp duty	10 0 0 together with the stamp duty	3 16 9 per oz.	Prohibited.
silver, gilt and ungilt, for every 100*l.* value	10 0 0 together with the stamp duty	10 0 0 together with the stamp duty	0 6 4 per oz.	Prohibited.
battered - - - -	Free.	Free.	Free.	Free.
wire, gilt or plated, for every 100*l.* value -	12 10 0	12 10 0	50 0 0	Prohibited.
silver, for every 100*l.* value - -	12 10 0	12 10 0	50 0 0	Prohibited.
Platting, or other manufactures to be used in, or proper for making hats or bonnets, viz. —				
of bast, cane, or horse-hair, per lb. - -	0 10 0	0 10 0	0 6 0	0 1 10
of chip - - - -	Free.	Free.	0 6 0 per lb.	0 1 10
of straw, per lb. - - -	0 7 6	0 7 6	0 17 0	0 1 10
Plums, dried or preserved, per cwt. - -	1 7 6	1 7 6	7 0 0	1 8 0
commonly called French plums and prunelloes, per cwt. - - - -	1 0 0	1 0 0	7 0 0	1 8 0
preserved in sugar, per lb. - -	0 0 6	0 0 6		
Pomatum, for every 100*l.* value. -	20 0 0	20 0 0	50 0 0	27 10 0
Pomegranates, per 1,000 - - -	0 5 0	0 5 0	1 10 0	0 8 10
peel of - - -	Free.	Free.	0 15 0 per cwt.	0 4 8
Pork, salted (not hams) per cwt. - -	0 8 0	0 2 0	Prohibited.	Prohibited.
fresh, per cwt. - - -	0 8 0	0 2 0		
Potatoes, per cwt. - - -	0 0 2	0 0 1	0 2 0	0 3 8
Pots, viz. —				
melting, for goldsmiths, per 100 - -	0 3 2	0 3 2	0 3 2 per cwt.	0 0 7 per cwt.
of stone, for every 100*l.* value - -	20 0 0	20 0 0	50 0 0	27 10 0
Powder, viz. —				
hair, per cwt. - - -	1 0 0	1 0 0	9 15 0	5 5 8
perfumed, per cwt. - - -	1 0 0	1 0 0	13 13 0	5 5 8
not otherwise enumerated or described, that will serve for the same use as starch, per cwt.	0 10 0	1 10 0	0 9 10	27 10 0
Poultry, alive or dead, for every 100*l.* value -	5 0 0	2 10 0		
Prints and drawings, plain or coloured, single, each	0 0 1	0 0 1	- - -	0 0 6 each.
bound or sewn, per dozen - -	0 0 3	0 0 3	- - -	
Prunes, per cwt. - - -	0 7 0	0 7 0	1 7 6	0 12 5
Puddings and sausages, per lb. - -	0 0 3	0 0 1	0 1 3	0 0 3½
Q.				
Quassia, per cwt. - - -	0 10 0	0 10 0	8 17 6	27 10 0 per cent.
Quinces, per 1,000 - - -	0 1 0	0 1 0	2 0 0	0 18 4
Quinine, sulphate of, per oz. - .	0 0 6	0 0 6	50 0 0 per cent.	27 10 0 per cent.
R.				
Raisins, per cwt. - - -	0 15 0	0 7 6		
Rice, viz. —				
not rough nor in the husk, per cwt. -	0 6 0	0 0 6	0 15 0	0 7 4 per cwt.
rough and in the husk, per quarter -	0 7 0	0 0 1	0 10 0 per cwt.	
S.				
Saccharum saturni, per cwt. - -	0 10 0	0 10 0	0 0 10 per lb.	0 0 3 per lb.
Sago, per cwt. - - - -	0 1 0	0 1 0	3 14 8	1 8 0
Sausages or puddings, per lb. - -	0 0 3	0 0 1	0 1 3	0 0 3½
Scaleboards, per cwt. - - -	1 10 0	1 10 0	3 8 2	0 11 0
Seeds, viz. —				
canary, per bushel - - -	0 4 0	0 2 0	3 0 0 per cwt.	0 16 6
carraway, per cwt. - - -	0 10 0	0 5 0	1 0 0	0 5 0
carrot, per cwt. - - -	0 10 0	0 5 0	0 0 9 per lb.	0 0 1½
clover, per cwt. - - -	0 10 0	0 5 0	1 0 0	0 2 9
grass, of all sorts, not particularly enumerated, or otherwise charged with duty, per cwt. -	0 5 0	0 2 6	50 0 0 per cent.	27 10 0
leek, per cwt. - - -	1 0 0	0 10 0	0 1 0 per lb.	0 0 1½
lucerne, per cwt. - - -	0 5 0	0 5 0	0 12 6	0 2 9
mustard, per bushel - - -	0 1 3	0 0 6	0 9 4 per cwt.	0 2 3
onion, per cwt. - - -	1 0 0	0 10 0	0 0 5¼ per lb.	0 0 1¾ per lb.
trefoil, per cwt. - - -	0 5 0	0 2 6	50 0 0 per cent.	27 10 0 per cent.
all seeds unenumerated, commonly used for expressing oil therefrom - -	Free.	Free.	0 0 4¾ per qrtr.	27 10 0 per cent.
all other seeds not particularly enumerated or described, nor otherwise charged with duty, for every 100*l.* value - - -	10 0 0	5 0 0	50 0 0	27 10 0
Ships to be broken up with their tackle, apparel, and furniture (except sails), viz.: —				
foreign ships or vessels, for every 100*l.* value -	25 0 0	25 0 0	50 0 0	5 10 0
foreign ships broken up, for every 100*l.* value -	10 0 0	10 0 0		
British ships, or vessels entitled to be registered as such, and not having been built in the U. Kingdom - - - -	Free.	Free.	Free.	Free.
Silk, viz. —				
knubs, or husks of silk, and waste silk, per cwt.	Free.	Free.	22 8 0	1 17 4
raw silk, per lb. - - -	Free.	Free.	0 5 6	0 3 0
thrown silk, not dyed - - -	Free.	Free.	0 14 8	0 14 8
dyed, viz. —				
singles or tram, per lb. - -	0 2 0	0 1 0	2 5 6	1 4 9
organzine or crape silk, per lb. -	0 2 0	0 1 0	2 5 6	1 4 9
manufactures of silk, or of silk mixed with any other material, the produce of Europe, viz. —				
silk or satin, plain, per lb. - -	0 11 0			
or, and at the option of the officers of the customs, for every 100*l.* value -	25 0 0			
silk, figured or brocaded, per lb. -	0 15 0			
or, and at the option of the officers of the customs, for every 100*l.* value -	30 0 0		Prohibited.	Prohibited.
gauze, plain, per lb. - -	0 17 0			
or, and at the option of the officers of the customs, for every 100*l.* value -	30 0 0			

Articles.	Rates of Duty on 1st Jan. 1846. Of or from Foreign Countries.	Rates of Duty on 1st Jan. 1846. Of and from British Possessions.	Rates of Duty in 1819.	Rates of Duty in 1787.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
gauze figured, or brocaded, per lb. -	1 7 6			
or, and at the option of the officers of the customs, for every 100*l.* value -	30 0 0			
crape, plain, per lb. - -	0 16 0			
or, and at the option of the officers of the customs, for every 100*l.* value -	30 0 0			
crape, figured - - -	0 18 0			
or, and at the option of the officers of the customs, for every 100*l.* value -	30 0 0			
velvet, plain, per lb. - -	1 2 0			
or, and at the option of the officers of the customs, for every 100*l.* value -	30 0 0			
velvet, figured, per lb. - -	1 7 6			
or, and at the option of the officers of the customs, for every 100*l.* value -	30 0 0			
ribbons, embossed, or figured with velvet, per lb. - -	0 17 0			
or, and at the option of the officers of the customs, for every 100*l.* value -	30 0 0			
and further, if mixed with gold, silver, or other metals, in addition to the above rates, when the duty is not charged according to the value, per lb.	0 10 0		Prohibited.	Prohibited.
fancy silk net, or tricot, per lb. -	1 4 0			
plain silk lace or net, called tulle, the square yard - - -	0 1 4			
manufactures of silk, or of silk mixed with any other material, not particularly enumerated or otherwise charged with duty, for every 100*l.* value - - -	30 0 0	5 0 0		
millinery of silk, or of which the greater part of the materials is of silk, viz.—				
turbans or caps, each - -	0 15 0	0 15 0		
hats or bonnets, each - -	1 5 0	1 5 0		
dresses, each - - -	2 10 0	2 10 0		
or, and at the option of the officers of the customs, for every 100*l.* value -	40 0 0	40 0 0		
manufactures of silk, or of silk and any other material and articles of the same, wholly or in part made up, not particularly enumerated or otherwise charged with duty, for every 100*l.* value - - - -	30 0 0	30 0 0		
Silkworm gut, for every 100*l.* value - -	20 0 0	20 0 0	20 0 0	27 10 0
Skins, articles manufactured of, or furs, for every 100*l.* value - - - -	20 0 0	10 0 0	75 0 0	77 0 0
Smalts, per cwt. - - -	0 10 0	0 10 0	0 0 9½ per lb.	0 0 4
Soap, hard, per cwt. - - -	1 10 0	1 0 0	4 10 0	2 4 0
soft, per cwt. - - - -	1 0 0	0 15 0	3 11 3	1 17 5
Naples, per cwt. - - -	2 16 0	2 16 0		
Spa ware, for every 100*l.* value - -	15 0 0	15 0 0	50 0 0	27 10 0
Spelter, manufactures of, for every 100*l.* value -	10 0 0	10 0 0		
Spermaceti, fine, for every 100*l.* value -	25 0 0	25 0 0	0 1 6 per lb.	0 0 8 per lb.
from and after 1st January, 1849 -	Free.	Free.		
Spirits, or strong waters, of all sorts, viz. —				
for every gallon of such spirits or strong waters, of any strength not exceeding the strength of proof by Sykes's hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for any greater or less quantity than a gallon, viz. —				
not being spirits or strong waters, the produce of any British possession in America, or any British possession within the limits of the East India Company's charter, and not being sweetened spirits, or spirits mixed with any article, so that the degree of strength thereof cannot be exactly ascertained by such hydrometer, per gallon - - -	1 2 6	1 2 6	0 2 2¼	0 0 10¾
spirits or strong waters, the produce of any British possession in America, not being sweetened spirits, or spirits so mixed as aforesaid, per gallon - -	-	0 9 0	0 1 6	0 0 6
rum, the produce of any British possession within the limits of the East India Company's charter, not being sweetened spirits, or spirits so mixed as aforesaid, in regard to which the conditions of the act 4 Vict. c. 8. have or shall have been fulfilled, per gallon - - -	- -	0 9 0	0 2 6	0 3 4¾
rum shrub, however sweetened, the produce of and imported from such possessions, in regard to which the conditions of the act 4 Vict. c. 8. have or shall have been fulfilled, or the produce of and imported from any British possession in America, per gallon - - -	- -	0 9 0	0 6 7½	0 3 4¾
spirits or strong waters, the produce of any British possession within the limits of the East India Company's charter, except rum, in regard to which the conditions of the act 4 Vict. c. 8. have or shall have been fulfilled, not being sweetened spirits, or spirits so mixed as aforesaid, per gallon - - - -	- -	0 15 0		
spirits, cordials, or strong waters, not being the produce of any British possession in America, nor any British possession within the limits of the East India Company's charter, in regard to which the conditions of the act 4 Vict. c. 8. have or shall have been fulfilled, sweetened or mixed with any article, so that the degree of strength thereof cannot be exactly ascertained by Sykes's hydrometer, and perfumed spirits to be used as perfumery only, per gallon - - - -	1 10 0	1 10 0	0 6 7½	0 3 4¾
strong waters, except rum shrub, being the produce of any British possession in Ame-				

Articles.	Rates of Duty on 1st Jan. 1846. Of or from Foreign Countries.	Rates of Duty on 1st Jan. 1846. Of and from British Possessions.	Rates of Duty in 1819.	Rates of Duty in 1787.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
rica, or of any British possession qualified as aforesaid, sweetened or mixed with any article as aforesaid, per gallon -	- -	1 0 0	0 6 7¼	0 3 4⅝
cordials and liqueurs, except rum shrub, being the produce of any British possession in America, or of any British possession within the limits of the East India Company's charter, in regard to which the conditions of the act 4 Vict. c. 8. have or shall have been fulfilled, sweetened or mixed with any article, so that the degree of strength thereof cannot be ascertained by Sykes's hydrometer, per gallon -	- -	0 9 0		
Starch, per cwt. - - -	0 10 0	0 5 0		
Starch, gum of, torrified or calcined, commonly called British gum, per cwt. - -	0 15 0	0 15 0		
Steel, manufactures of, for every 100*l.* value -	15 0 0	15 0 0	50 0 0	Prohibited.
Stones, in lumps, not in any manner hewn: slate and marble, in rough blocks or slabs; limestone, flint stones, felspar and stones for potters' use; pebble stones, stone to be used for the purpose of lithography - -	Free.	Free.		
in blocks, shaped or rough scalped - -	Free.	Free.		
stone and slate, hewn, per ton - -	0 10 0	0 1 0		
marble, sawn in slabs, or otherwise manufactured, per cwt. - - -	0 3 0	0 1 6		
Succades, including all fruits and vegetables preserved in sugar, per lb. - -	0 0 6	0 0 1	0 3 2	0 0 8
Sugar, until 5th July, 1846, viz. —				
sugar and molasses the growth and produce of any British possession in America, or of any British possession within the limits of the East India Company's charter into which the importation of foreign sugar is prohibited, and imported from thence, the duties following, viz. —				
double-refined sugar, or sugar equal in quality to double-refined, per cwt. -	- -	1 1 0		
other refined sugar - - -	- -	0 18 8		
white clayed sugar, or sugar rendered by any process equal in quality to white clayed, not being refined, per cwt. -	- -	0 16 4		
brown sugar, being muscovado or clayed, or any other sugar, not being equal in quality to white clayed, per cwt. - -	- -	0 14 0	1 15 0	1 9 0
candy, brown, per cwt. - -	- -	1 6 0		
white, per cwt. - -	- -	1 15 0		
molasses, per cwt. - - -	- -	0 5 3		
on sugar the growth and produce of any other British possession within the limits of the East India Company's charter, the duties following; viz. —				
white clayed sugar, or sugar rendered by any process equal in quality to white clayed, not being refined, per cwt. -	- -	1 1 9		
brown sugar, being muscovado or clayed, or any other sugar not being equal in quality to white clayed, per cwt. -	- -	0 18 8		
on sugar the growth and produce of China, Java, or Manilla, or of any foreign country the sugars of which her Majesty in council shall have declared, or may hereafter declare, to be admissible as not being the produce of slave labour, and which shall be imported into the U. Kingdom, either from the country of its growth or from some British possession, having first been imported into such British possession from the country of its growth, the following duties; viz. —				
white clayed sugar, or sugar rendered by any process equal in quality to white clayed, not being refined, per cwt. -	1 8 0			
brown sugar, being muscovado or clayed, or any other sugar, not being equal in quality to white clayed, per cwt. - -	1 3 4	- -	3 3 0	1 7 2
molasses, per cwt. - - -	0 8 9			
on all other sugars and molasses, not otherwise charged with duty, the duties following, viz.—				
refined sugar, per cwt. - -	8 8 0			
brown, or muscovado, or clayed sugar, not being refined, per cwt. - -	3 3 0			
molasses, per cwt. - - -	1 3 9			
candy, brown, per cwt. - -	5 12 0			
white, per cwt. - -	8 8 0			
and so on in proportion for any greater or less quantity than a cwt.				
N. B. The act 8 Vict. c. 5. s. 2. empowers her Majesty to declare from time to time, by any order or orders in council, with respect to any foreign country or countries, that it having appeared to her Majesty, upon sufficient evidence, that the sugars of such country or countries are not the produce of slave labour, such sugars shall (from and after a day to be named in such order), be deemed and taken not to be the produce of slave labour; and from and after the day so to be named in such order, the brown, muscovado, or clayed sugar (not being refined) of the country or countries mentioned in such order shall be admissible to entry for home consumption, at the said respective duties of 28*s.* or of 23*s.* 4*d.* per cwt. respectively, in like manner as sugars the growth and produce of China, Java, or Manilla.				
T.				
Tallow, per cwt. - - -	0 3 2	0 0 3	0 3 2	Free.
Tamarinds, per lb. - - -	0 0 3	0 0 1	0 0 8	0 0 2

Articles.	Rates of Duty on 1st Jan. 1846. Of or from Foreign Countries.	Rates of Duty on 1st Jan. 1846. Of and from British Possessions.	Rates of Duty in 1819.	Rates of Duty in 1787.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Tapioca, per cwt.	0 1 0	0 1 0	2 16 0	0 18 8
Tea, per lb.	0 2 1	0 2 1	Excise.	Excise.
Telescopes, for every 100*l.* value	15 0 0	15 0 0	50 0 0	27 10 0 per cent.
Thread not otherwise enumerated or described, for every 100*l.* value	10 0 0	5 0 0	50 0 0	27 10 0
Tiles, for every 100*l.* value	10 0 0	5 0 0	50 0 0	
Tin, ore and regulus of	Free.	Free.	20 0 0 per cent.	27 10 0
in blocks, ingots, bars, or slabs, per cwt.	0 6 0	0 3 0		
manufactures of, not otherwise enumerated, for every 100*l.* value	15 0 0	15 0 0	50 0 0	27 10 0
foil, per lb.	0 0 6	0 0 6	50 0 0 per cent.	27 10 0 per cent.
Tobacco, viz. —				
unmanufactured, per lb.	0 3 0	0 3 0	Excise.	0 3 6
snuff, per lb.	0 6 0	0 6 0	Excise.	
manufactured, or cigars, per lb.	0 9 0	0 9 0	0 6 0	0 3 6
stalks and flour of	Prohibited.	Prohibited.		
(Manufactured in the United Kingdom, at or within 2 miles of any port into which tobacco may be imported, made into shag, roll, or carrot tobacco, drawback upon exportation or shipment as stores, per lb. 2*s.* 7½*d.*)				
Tobacco pipes of clay, for every 100*l.* value	15 0 0	15 0 0	50 0 0	27 10 0
Tongues, per cwt.	0 10 0	0 2 6	0 3 0 per dozen.	0 1 0 per dozen.
Toys, excepting toy and hand mirrors, on which the plate-glass duty will be levied, for every 100*l.* value	10 0 0	10 0 0	50 0 0	33 0 0
Truffles, per lb.	0 1 0	0 1 0	0 5 6	0 2 3
Turnery, not otherwise described, for every 100*l.* value	15 0 0	15 0 0	50 0 0	27 10 0
Turpentine, viz. —	Free.	Free.	0 4 4	0 2 3
not being of greater value than 15*s.* per cwt.	0 2 0	0 2 0	0 4 4	0 2 3
above 15*s.* value per cwt.	Free.	Free.	0 0 10	0 0 4
of Venice, Scio, or Cyprus	0 10 0	0 5 0	1 11 0	0 10 0
Twine, per cwt.				
V.				
Vanelloes, per lb.	0 5 0	0 5 0	0 16 8	0 8 3
Varnish, not otherwise described, for every 100*l.* value	15 0 0	15 0 0	50 0 0	0 8 9 per cwt.
Vegetables, viz. —				
all vegetables not enumerated or described, for every 100*l.* value	5 0 0	2 10 0		
Vellum, per skin	0 1 0	1 0	0 7 2	0 3 2
Verdigris, per cwt.	0 5 0	0 5 0	0 3 4 per lb.	0 0 3 per lb.
Verjuice, per tun	10 0 0	10 0 0	73 12 9	27 10 0
Vinegar, per tun	4 4 0	4 4 0	73 12 9	39 10 7
W.				
Wafers, per lb.	0 0 3	0 0 3	0 1 3	0 0 6
Washing balls, per lb.	0 0 6	0 0 6	0 1 8	27 10 0 per cent.
Watches of gold, silver, or other metal, for every 100*l.* value	10 0 0	10 0 0	50 0 0	27 10 0
Water, viz. —				
Cologne, the flask (thirty containing not more than one gallon)	0 1 0	0 1 0	0 6 7¼ per gall.	0 3 4¾ per gall.
Wax, sealing, for every 100*l.* value	15 0 0	15 0 0	50 0 0	27 10 0
Whale fins, British taking, and imported direct from the fishery, or from any British possession, in a British ship	Free.	Free.	2 7 6 per ton.	2 15 0
otherwise taken, for every 100*l.* value	20 0 0	20 0 0		
foreign taking, and not prohibited, from and after 1st January, 1847	Free.	Free.		
Whipcord, per lb.	0 0 6	0 0 6	0 1 0	0 0 2
Wine, viz. —				
the produce of the Cape of Good Hope, or the territories or dependencies thereof, and imported directly from thence, per gallon	-	0 2 9	17 4 5 per tun.	23 10 5 per tun.
French, per gallon	0 5 6	-	79 7 7 per tun.	35 5 7 per tun.
Canary, per gallon	0 5 6	-	51 13 2 per tun.	23 10 5 per tun.
Madeira, per gallon	0 5 6	-	52 18 5 per tun.	23 10 5 per tun.
Portugal, per gallon	0 5 6	-	51 13 2 per tun.	23 10 5 per tun.
Rhenish, per gallon	0 5 6	-	79 7 7 per tun.	40 6 5 per tun.
Spanish, per gallon	0 5 6	-	51 13 2 per tun.	23 10 5 per tun.
other sorts, per gallon	0 5 6	-	51 13 2 per tun.	23 10 5 per tun.
(The full duties on wine are drawn back upon re-exportation or shipment as stores.)				
lees, subject to the same duty as wine, but no drawback is allowed on the lees of wine exported.				
Wood.				
Timber and woods, not otherwise charged, viz.				
timber or woods, not being deals, battens, boards, staves, handspikes, oars, lathwood, or other timber or wood, sawn, split, or otherwise dressed, except hewn, and not being timber or wood otherwise charged with duty, per load of 50 cubic feet	1 5 0	1 0 0		
deals, battens, boards, or other timber or wood, sawn or split, and not otherwise charged with duty, per load of 50 cubic feet	1 12 0	0 2 0		
staves, the load of 50 cubic feet	1 8 0	0 2 0		
not exceeding 72 inches in length, nor 7 inches in breadth, nor 3¼ inches in thickness	Free.	Free.		
birch, hewn, not exceeding 3 feet in length, nor exceeding 8 inches square, imported for the sole purpose of making herring barrels for the use of the fisheries	Free.	Free.		
firewood, the fathom of 216 cubic feet	0 10 0	Free.	0 19 0	0 2 8
handspikes, not exceeding 7 feet in length, per 120	1 0 0	0 0 6	2 7 6	0 6 8
exceeding 7 feet in length, per 120	2 0 0	0 1 0	4 15 0	0 13 4
knees, under 5 inches square, per 120	0 10 0	0 0 3	0 12 0	0 3 4
5 inches, and under 8 inches square, per 120	2 0 0	0 1 0	4 17 6	1 13 0
lathwood, per fathom of 216 cubic feet	2 0 0	0 1 0		
oars, per 120	7 10 0	0 3 9	14 19 3	1 19 8

Articles.	Rates of Duty on 1st Jan. 1846. Of or from Foreign Countries.	Rates of Duty on 1st Jan. 1846. Of and from British Possessions.	Rates of Duty in 1819.	Rates of Duty in 1787.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
spars or poles, under 22 feet in length, and under 4 inches in diameter, per 120 -	1 0 0	0 0 6	2 16 3	0 6 8
22 feet in length and upwards, and under 4 inches in diameter, per 120 - -	2 0 0	0 1 0	4 17 6	0 11 0
of all lengths, 4 inches and under 6 inches in diameter, per 120 - - -	4 0 0	0 2 0	10 11 6	1 4 3
spokes for wheels, not exceeding 2 feet in length, per 1000 - - -	2 0 0	0 1 0	3 7 4	0 19 10
exceeding 2 feet in length, per 1000 -	4 0 0	0 2 0	6 14 8	0 19 10
teake, per load of 50 cubic feet - -	Free.	Free.	1 10 0	0 6 8
wood for ship-building, previously admitted at the same duty as teake - -	Free.	Free.		
wastewood, viz. billetwood or brushwood, used for the purposes of stowage, for every 100*l.* value - - - -	5 0 0	0 5 0		
wood planed, or otherwise dressed or prepared for use, and not particularly enumerated, nor otherwise charged with duty -	7½*d.* per ft. of cubic contents, and further for every 100*l.* value, 10 0 0	For every 100*l.* value. 5 0 0		
maple, being furniture wood - -	Free.	Free.		
New Zealand wood, being furniture wood -	Free.	Free.		

Or, in lieu of the duties imposed upon wood by the load according to the cubic content, the importer may have the option, at the time of passing the first entry, of entering battens, batten ends, boards, deals, deal ends, and plank, by tale, if of or from foreign countries, according to the following dimensions, viz. : —

	Not above 7 Inches in Width.	Not above 1¼ Inch in Thickness.	Above 1¼ Inch and not above 2½ in Thickness.
Battens and Batten Ends.		£ s. d.	£ s. d.
Not above 6 feet in length, per 120 - -	- -	1 10 10	3 1 7
Above 6 and not above 9 feet in length, per 120 - -	- -	2 6 2	4 12 5
9 and not above 12 feet in length, per 120 - -	- -	3 1 7	6 3 2
12 and not above 15 feet in length, per 120 - -	- -	3 17 0	7 14 0
15 and not above 18 feet in length, per 120 - -	- -	4 12 5	9 4 10
18 and not above 21 feet in length, per 120 - -	- -	5 7 9	10 15 7
	Not above 9½ Inches in Width.	**Not above 1½ Inch in Thickness.**	**Above 1½ Inch and not above 3¼ in Thickness.**
Boards, Deals, Deal Ends, and Plank.			
Not above 6 feet in length, per 120 - -	- -	2 9 5	4 18 10
Above 6 and not above 9 feet in length, per 120 - -	- -	3 14 1	7 8 3
9 and not above 12 feet in length, per 120 - -	- -	4 18 10	9 17 8
12 and not above 15 feet in length, per 120 - -	- -	6 3 6	12 7 1
15 and not above 18 feet in length, per 120 - -	- -	7 8 3	14 16 6
18 and not above 21 feet in length, per 120 - -	- -	8 12 11	17 5 11
	Above 9½ Inches and not above 11½ in Width.		
Not above 6 feet in length, per 120 - -	- -	2 19 10	5 19 7
Above 6 and not above 9 feet in length, per 120 - -	- -	4 9 8	8 19 5
9 and not above 12 feet in length, per 120 - -	- -	5 19 7	11 19 2
12 and not above 15 feet in length, per 120 - -	- -	7 9 6	14 19 0
15 and not above 18 feet in length, per 120 - -	- -	8 19 5	17 18 9
18 and not above 21 feet in length, per 120 - -	- -	10 9 4	20 18 7

Articles.	Rates of Duty on 1st Jan. 1846. Of or from Foreign Countries.	Rates of Duty on 1st Jan. 1846. Of and from British Possessions.	Rates of Duty in 1819.	Rates of Duty in 1787.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Woollens, viz. —				
manufactures of wool, not being goats' wool, or of wool mixed with cotton, not particularly enumerated or described, not otherwise charged with duty, for every 100*l.* value -	15 0 0	5 0 0	50 0 0	Prohibited
articles or manufactures of wool, not being goats' wool, or of wool mixed with cotton, wholly or in part made up, not otherwise charged with duty, for every 100*l.* value -	20 0 0	10 0 0	50 0 0	Prohibited.
Y.				
Yarn, viz. —				
cable, per cwt. - - -	0 3 0	0 3 0	1 1 6	0 8 6
worsted, per lb. - - -	0 0 6	0 0 6	0 1 7	0 0 10
Goods, wares, and merchandize, being either in part or wholly manufactured, and not being enumerated or described, not otherwise charged with duty, and not prohibited to be imported into or used in Great Britain or Ireland, for every 100*l.* value - - - -	20 0 0	20 0 0	50 0 0	27 10 0
Goods unenumerated, not being either in part or wholly manufactured, not enumerated or prohibited - - - -	Free.	Free.	20 0 0 per cent.	27 10 0 per cent.

TABLE (B.)

Duties of Customs payable on Goods the Produce of the U. Kingdom exported to Foreign Countries.

Articles.	Rate of Duty.
	£ s. d.
Coals, culm, or cinders in a foreign ship, per ton - - - - - -	0 4 0

Inland or Excise Duties in the U. Kingdom, on the 1st of January, 1846.

Articles.	Duties. G. Britain. £	s.	d	Ireland. £	s.	d.
Bricks, for every 1,000 of a size not exceeding 150 cubic inches	0	5	10			
Ditto, for every 1,000 exceeding 150 cubic inches	0	10	0			
Hops, per lb.	0	0	2			
Malt from barley, per bushel	0	2	7	0	2	7
from bear or bigg, per bushel	0	2	0			
Paper and pasteboard, per lb.	0	0	1½	0	0	1½
Soap, hard, per lb.	0	0	1½			
soft, per lb.	0	0	1			
Spirits, in England, per gallon	0	7	10			
in Scotland, per gallon	0	3	8			
in Ireland, per gallon	0	0	0	0	2	8
Sugar, from beet-root, &c., per cwt.	0	14	0	0	14	0

The excise or inland duties are repaid, or, as it is termed, drawn back, on the goods being exported; and countervailing duties are imposed in the case of articles exempted from duty in Ireland, and charged with it in Great Britain, being imported from the former into the latter. The drawback on the malt used in brewing is computed at the rate of *5s.* the barrel of 36 Imperial gallons.

Duties repealed. We subjoin a list of the articles the duties on which were repealed in 1845, by the act 8 Vict. c. 12., preparatory to the Tariff Act.

Agates, or cornelians, not
Alganobilla.
Alkali.
Alkanet root.
Almonds, bitter.
Aloes.
Alum.
roch.
Amber, rough.
Ambergris.
Amboyna wood.
Angelica.
Annatto.
roll.
Antimony, ore of.
crude.
regulus of
Argol.
Aristolochia.
Arsenic.
Ashes, pearl and pot.
soap, weed, and wood.
unenumerated.
Asphaltum or Bitumen Judaicum.

Balsam, Canada.
capivi.
Peru.
Riga.
Tolu.
balm of Gilead, and unenumerated balsam.
Barilla.
Bar wood.
Bark, extract of, or of other vegetable substances, to be used only for tanning leather.
for tanners' or dyers' use.
cascarilla.
Peruvian.
of other sorts.
Basket rods, peeled and unpeeled.
Beef wood.
Berries, bay.
juniper.
yellow.
unenumerated.
Birds, singing.
Blackwood.
Bladders.
Bones of cattle and other animals, and of fish (except whale fins), whether burnt or not, or as animal charcoal.
Box wood.
Borax, refined.
Borax or tincal, unrefined.
Boracic acid.
Brazil wood.
Brazilletto wood.
Brimstone, refined, in rolls.
in flour.
not refined.
Bristles, rough, or in any way sorted.
Bronze works of art.
Bulrushes.

Camomile flowers.
Camphor, unrefined.
Camwood.
Candlewick.
Canella alba.
Canes, bamboo.
reed.
rattans, not ground.
or sticks, unenumerated.
Caoutchouc.
Cardamoms.
Cassia buds.
fistula.
Castor.
Cedar wood.
Chalk, unmanufactured.
Chip, or willow, for platting.
Chesnuts.
China root.
Chrystal, rough.
Cinnabaris nativa.
Citrate of lime.
Citric acid.
Civet.
Coals, culm, and cinders.
Cobalt.
ore of.
Cochineal.
dust.
granilla.
Coir rope and junk, old and new, cut into lengths not exceeding 3 feet each.
Colocynth.
Columbo root.
Copperas, blue.
green.
white.
Coral, whole, polished.
unpolished.
in fragments.
Cork.
Cotton yarn.
Cubebs.
Cream of tartar.

Divi divi.
Down.
Drugs, unenumerated.

Ebony.

Feathers for beds, in beds or otherwise.
ostrich, undressed.
paddy bird, undressed.
unenumerated and undressed.
Flax and tow, or codilla of hemp and flax, dressed and undressed.
Flocks.
Flower roots.
Fustic.

Gallic powder.
Galls.
Gamboge.
Garancine.
Garnets, cut or uncut, not set.
Gentian.
Ginseng.
Glue clippings, or waste of any kind, fit only for making glue.
Goods unenumerated, not being either in part or wholly manufactured, not enumerated or prohibited.
Grease.
Greaves for dogs, and tallow greaves.
Guano.
Gum, animi.
Arabic.
assafœtida.
ammoniacum.
Benjamin.
copal.
euphorbium.
guiacum.
kino.
lac dye.
mastic.
seed lac.
Senegal.
shellac.
storax.
tragacanth.
unenumerated.
Gun-stocks in the rough, of wood.
Gypsum.

Hair, camel hair or wool.
cow, ox, bull, or elk.
horse.
human.
Hair, unenumerated.
Heath, for brushes.
Helebore.
Hemp, dressed.
rough or undressed, or any other vegetable substance of the nature and quality of undressed hemp, and applicable to the same purposes.
Hides, not tanned, tawed, curried, or in any way dressed, dry and wet.
or pieces of hides, raw or undressed, and unenumerated.
tails, buffalo, bull, cow, or ox.
tanned, not otherwise dressed.
Hones.
Hoofs of cattle.
Hoops of wood.
Horns — horn tips, and pieces of horns.

Indigo.
Inkle, unwrought.
Iron, bloom.
cast.
chromate of.
in bars, unwrought.
hoops.
old broken and cast iron.
ore.
pig.
slit or hammered into rods.

Jalap.
Jet.
Jewels — emeralds and all other precious stones, unset.
pearls.
Juice of lemons, limes, or oranges.

Kingwood.

Lac; viz. sticklac.
Lapis calaminaris.
Lard.
Latten.
shaven.
Lavender flowers.
Lead ore.
red.
white.
black.
chromate of.
Leaves of roses.
Leeches.
Lignum vitæ.
Litharge.
Logwood.
Losh Hides.

Madder.
Madder root.
Mahogany.
Manganese, ore of.
Manna.
Manures, unenumerated.
Metal — bell metal.
Minerals and fossils, unenumerated.
Models of cork or wood.
Morphia.
Moss, lichen islandicus.
other than rock or Iceland moss.
rock, for dyers' use.
Mother-o'pearl shells.
Musk.
Myrrh.

Nicaragua wood.
Nickel, arseniate of, in lumps or powder, being in an unrefined state.
metallic, and oxide of, refined.
ore of.
Nitre — cubic nitre.

Nuts; viz.
kernels of walnuts, and of peach stones, and of nuts or kernels thereof, unenumerated, commonly used for expressing oil therefrom.
Coco nuts.
Nuts, Pistachio.
Nuts and kernels, unenumerated.

Oakum.
Ochre.
Oil, animal.
castor.
cocoa nut.
of olives, except in ships of the Two Sicilies.
lard.
palm.
paran.
rock.
unenumerated.
train, blubber, spermaceti oil, and head matter, the produce of fish or creatures living in the sea, caught by the crews of British vessels, and imported direct from the fishery, or from any British possession in a British vessel.
Oil; — seed oils; viz.
hempseed.
linseed.
rapeseed.
walnut.
seed, unenumerated.
Oil seed cake.
Olibanum.
Olive wood.
Orange peel and lemon peel
Ore, unenumerated.
Orchal.
Orpiment.
Orris root.

Painters' colours, unenumerated, unmanufactured.
Palmetto thatch.
Pink root.
Pitch.
Burgundy.
Plaster of Paris.
Platina, and ore of platina.
Platting or other manufactures to be used in or proper for making hats or bonnets of chip.
Pomegranates, peel of.
Prussiate of potash.

Quicksilver.
Quills, goose.
swan.

Radix contrayervæ.
enulæ campanæ.
eringii.
ipecacuhanæ.
rhataniæ.
senekæ.
serpentariæ or snake root.
Rags, old rags, old ropes or junk, or old fishing-nets, fit only for making paper or pasteboard.
pulp of.
woollen.
Rape of grapes.
Red wood or guinea wood
Rhubarb.
Rosewood.
Rosin.

Safflower.
Saffron.
Sal ammoniac.
limonum.
prunella.
Salep or salop.
Saltpetre.
Sanguis draconis.
Santa Maria wood.
Sapan wood.
Sarsaparilla.
Sassafras.
Satin wood.
Saunders' red.
white or yellow.
Scammony.
Seeds; viz. —
acorn.
aniseed.
Seeds, beans, kidney or French.
burnet.
colchicum.
cole.
coriander.
croton, commonly used for expressing oil therefrom.
cummin.
fenugreek.
forest.
garden, unenumerated.
hemp.
lentiles.
lettuce.
linseed and flaxseed.
lupin.
maw.
millet.
parsley.
poppy.
quince.
rape.
sesamum.
shrub or tree.
tares.
unenumerated, commonly used for expressing oil therefrom.
worm.
Senna.
Shumach.
Silk, raw.
knubs or husks, and waste silk.
thrown, not dyed.
Skins and furs; viz. —
marten, undressed.
seal, in the hair, not tanned, tawed, or dressed.
squirrel or calabar, undressed.
furs, pelts, and tails; viz. —
badger, undressed.
bear, undressed.
beaver, undressed.
cat, undressed.
chincilla, undressed.
coney, undressed.
deer, undressed.
dog, in the hair, not tanned or dressed.
dog fish, undressed.
elk, undressed.
ermine, undressed.
fisher, undressed.
fitch, undressed.
fox, undressed.
fox tails, undressed.
goat, raw.
goose, undressed.
hare, undressed.
husse, undresesd.
kangaroo, raw and undressed.
kid, in the hair, undressed.
kolinski, undressed.
leopard, undressed.
lion, undressed.
lynx, undressed.
Skins, Marten tails, undressed.
mink, undressed.
mole, undressed.
musquash, undressed.
nutria, undressed.
otter, undressed.
ounce, undressed.
panther, undressed.
pelts, undressed, of goats.
of all other sorts.
racoon, undressed.
sable, undressed.
sable tails or tips, undressed.
squirrel or calabar, tails of, undressed.
swan, undressed.
tiger, undressed.
weasel, undressed.
wolf, undressed.
wolverings, undressed.
furs, pelts, and tails, tanned, tawed, or dressed; viz.
deer, — Indian, half dressed, tanned, tawed, or in any way dressed.
ermine, dressed.
kid, dressed and dyed or coloured.
lamb, tanned or tawed.
lamb, dyed or coloured.
dressed in oil.
mink, dressed.
pelts of all sorts, tanned, tawed, or in any way dressed.
deer, — Indian, undressed or shaved.
goat, tanned, tawed, or in any way dressed.
lamb, in the wool.
sheep, in the wool.
tanned or tawed, dressed in oil.
squirrel, or calabar, tawed.
wolf, tawed.
kid, dressed, not dyed or coloured.
and furs, or pieces thereof, unenumerated, tawed, curried, or dressed.
and furs, or pieces thereof, raw or undressed, unenumerated.
Specimens of minerals, fossils, or ores, unenumerated, exceeding fourteen pounds weight each.
Speckled wood.
Spelter or zinc, rolled, but not otherwise manufactured.
crude, in cakes.
Spermaceti; 1st January, 1849.
Sperm oil of foreign fishing; 1st January, 1849.
Sponge.
Squills, dried and not dried.
Stavesacre.
Staves, not exceeding 72 inches in length, nor 7 inches in breadth, nor 3¼ inches in thickness.
Steel, unwrought.
scraps.
Straw or grass for platting.
Sweet-wood.
Stone in blocks, shaped or rough scalped.
Sulphur casts.

Talc.
Tar.
Barbadoes.
Tarras.
Tartaric acid.
Teasles.
Teeth, elephants.
sea-cow, sea-horse, or sea-morse.
Terra Japonica, and Cutch.
Sienna.
verde.
umbra.
Tin ore, and regulus of.
Tornsal.
Tortoise-shell or turtle shell unmanufactured.
Train oil or blubber of foreign fishing; 1st January, 1847.
Tulip-wood.
Turmeric.
Turpentine of Venice, Scio, or Cyprus.
Turpentine, unless above the value of 15*s*. per cwt.

Valonia.
Vases, ancient, not of stone or wood.
Vermilion.

Ultramarine.

Walnut wood.
Water, mineral.
Wax, bees', in any degree bleached.
unbleached.
myrtle.
vegetable.
Weld.
Whale fins, of British taking, and imported direct from the fisheries or from any British possession in a British ship.
Whale fins of foreign taking, and not prohibited; 1st January, 1847.
Woad.
Wood for ship-building, now admitted at the same duty as teake wood.
birch, hewn, not exceeding 3 feet long, nor exceeding 8 inches square, imported for the sole purpose of making herring barrels for the use of the fisheries.
teake.
Wool, beaver.
cut and combed.
coney.
hares'.
cotton.

Yarn.
camel or mohair.
raw linen.

Zaffre.
Zebra wood.

The act by which these duties are repealed, 8 Vict. c. 12. s. 4. directs, in the view of preserving exact accounts of the value of the goods entered inwards, upon which the duties have been repealed by said act; "That upon the entry inwards of any such goods, the value thereof shall be stated in the entry, and shall be affirmed by the declaration of the importer or his known agent, written upon the entry and attested by his signature, and if such declaration be false, the person signing the same shall forfeit a sum not exceeding 20*l*.; and it shall be lawful for the landing waiter or other officer appointed to examine such goods to call for the invoice, bills of parcels, and such other documents relating thereto as he may think necessary for ascertaining the true value of the same."

WINE AND SPIRITS.

An Account specifying the Number of Gallons of Wine imported, the Quantities on which Duty has been paid for Home Consumption, and the Quantities exported, with the Quantities retained for Consumption, after deducting the Amount exported subsequently to the Payment of Duty, distinguishing the different Varieties of Wine, during the Year ended the 5th day of January, 1845; and stating also the Quantities in Bond in London and other Places at the above Date.

U. Kingdom.	Imported.	Upon which Duty has been paid.	Exported.	Retained for Consumption, deducting the Amount exported subsequently to the Payment of Duty.	Remaining in Warehouse under Bond in the U. Kingdom on 5th January, 1845.		
					London.	Other Places.	Total.
Wine:	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
Cape - - -	423,336	349,587	3,696	349,257	144,880	151,371	296,251
French - - -	725,308	492,307	140,503	473,789	404,406	178,041	582,447
Portugal - - -	2,980,403	2,964,572	371,021	2,887,501	2,916,965	1,901,577	4,818,542
Spanish - - -	3,446,679	2,599,206	698,263	2,478,360	2,221,720	1,573,663	3,795,383
Madeira - - -	226,660	122,445	149,037	111,577	230,754	53,641	284,395
Rhenish - - -	61,216	55,768	9,244	53,865	20,454	11,553	32,007
Canary - - -	189,750	20,897	161,469	20,650	81,666	67,709	149,375
Fayal - - -	183	158	16,524	158	2,489	1,908	4,397
Sicilian and other sorts -	531,051	472,511	88,899	463,527	160,699	242,054	402,753
Mixed, in bond - -	- -	- -	24,132	- -	2,223	8	2,231
Total - -	8,584,586	7,077,451	1,662,788	6,838,684	6,186,256	4,181,525	10,367,781

An Account specifying the Number of Proof Gallons of Rum (distinguishing West India, East India, and Foreign), and of Brandy, Geneva, and other Foreign, Colonial, or Jersey Spirits imported; the Quantities upon which Duty has been paid for Home Consumption, the Quantities exported, and the Quantities shipped as Stores, and used by the Navy, during the Year ended the 5th day of January, 1845; with the Quantities of each Sort remaining in Bond at the said Date, distinguishing London from the Country.

U. Kingdom.	Imported.	Retained for Home Consumption.	Exported.	Shipped as Stores.	Delivered for the Use of the Navy.	Remaining in Warehouse under Bond in the U. Kingdom on 5th January, 1845.		
						London.	Other Places.	Total.
Rum, of Brit. Possessions; viz.	*Gallons* (including overproof).	*Gallons* (including overproof).	*Gallons* (including overproof).	*Gallons* (including overproof).	*Gallons* (including overproof).	*Gallons* (including overproof).	*Gallons* (including overproof).	*Gallons* (including overproof).
West India and Mauritius -	2,509,666	1,988,988	452,830	122,132	202,898	1,385,127	1,061,514	2,446,641
East India - -	340,683	104,324	92,456	61,239	157,026	156,423	70,640	227,063
West India, Mauritius, and East India, vatted together	- -	105,185	19,626	78,414	- -	19,541	46,882	66,423
Foreign - - -	269,661	95	90,088	286	- -	54,484	51,872	106,356
Of British and Foreign Possessions, vatted together -	- -	- -	86,211	1,706	- -	9,409	- -	9,409
All sorts - - -	3,120,010	2,198,592	741,211	263,777	359,924	1,624,984	1,230,908	2,855,892
Brandy - - -	1,509,098	1,023,073	686,413	93,182	- -	1,504,078	585,959	2,090,037
Geneva - - -	380,883	14,864	335,125	30,198	- -	8,878	58,135	67,013
Other Foreign and Colonial Spirits - - -	701,370	6,077	162,661	520	- -	84,588	197,338	281,926
Spirits, mixed, in bond -	- -	- -	427,204	182	- -	6,071	23,423	29,494
Spirits of the Channel Islands	75,426	25,272	22	- -	- -	48,088	11,017	59,105
Total - -	5,786,787	3,267,878	2,352,636	587,859	359,924	3,276,687	2,106,780	5,383,467

Account of the Number of Gallons of Native Proof Spirits on which Duty was paid for Home Consumption in the U. Kingdom, with the Rate per Gallon, and Amount of Duty, in the Year ending 5th January, 1845.

England.			Scotland.			Ireland.			The U. Kingdom.	
Total Gallons.	Rate per Gallon.	Amount of Duty.	Total Gallons.	Rate per Gallon.	Amount of Duty.	Total Gallons.	Rate per Gallon.	Amount of Duty.	Total Gallons.	Amount of Duty.
	s. d.	£ *s. d.*		*s. d.*	£ *s. d.*		*s. d.*	£ *s. d.*		£ *s. d.*
8,234,440	7 10	3,225,155 13 4	5,922,948	3 8	1,085,873 16 0	6,451,137	2 8	860,151 12 0	20,608,525	5,171,181 1 4

THE END.

LONDON:
Printed by A. SPOTTISWOODE,
New-Street-Square.

BSB Bayerische StaatsBibliothek

MDZ Münchener DigitalisierungsZentrum Digitale Bibliothek

McCulloch, John R.,

A Supplement to the edition of Mr. McCulloch's commercial dictionary published in 1844

London 1846

Merc. 134 oc-2
urn:nbn:de:bvb:12-bsb10477117-5